IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.09.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.34979 of 2025
and
W.M.P.Nos.39126 and 39127 of 2025

M/s.Karpagambal Chips Company,
Rep by its Partner – N.Balaji,
No.85, Mettu Street, Vengudi,
Walajabad, Kancheepuram – 632 605.
GSTIN:33AAKFK5564F1ZA ... Petitioner

Vs.

The State Tax Officer,
Office of the Commercial Tax Officer,
Kanchipuram (Rural) Assessment Circle,
Collectorate Campus,
Kanchipuram – 631 501. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of the Impugned proceedings of the Respondent herein in GSTIN-33AAKFK5564F1ZA/2019-20 dated 31.08.2024 accompanied by its consequential Summary order in Form GST DRC 07 vide Reference No.ZD3308243116795 dated 31.08.2024 and the Rejection order in Reference No.ZD3301252713730 dated 29.01.2025 for the Tax Period 2019 – 20 and quash the same.

For Petitioner : Mr.S.Rajasekar

For Respondent : Ms.Amirtha Poonkodi Dinakaran
Government Advocate

ORDER

Ms.Amirtha Poonkodi Dinakaran, learned Government Advocate takes notice for the Respondent.

2. This Writ Petition is being disposed of at the time of admission after hearing the learned counsel for the Petitioner and learned Government Advocate for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned order dated 31.08.2024 passed under Section 73 of the respective GST enactments and impugned Rejection order dated 29.01.2025 dismissing the application filed by the Petitioner for rectification of the aforesaid order filed under Section 161 of the respective GST enactments.

4. A reading of the impugned order indicates that as far as the impugned assessment order dated 31.08.2024 is concerned, the Petitioner had belatedly filed their reply after the personal hearing was held on 12.08.2024 pursuant to a

personal hearing notice dated 04.07.2024 vide reply dated 31.08.2024. The aforesaid order incorporate the reply filed by the petitioner on 31.08.2024. However, no post facto hearing was granted to the Petitioner. The Petitioner also did not ask for any personal hearing.

5. Although the Petitioner has request to drop the proceedings initiated pursuant to Notice issued in GST DRC – 01 on 23.05.2024 since the order was passed on 31.08.2024. The Petitioner attempted to revive the issue by filing an application for rectification of the order dated 31.08.2024 by filing an application on 01.10.2024 which came to be dismissed on 29.01.2025.

6. A reading of the aforesaid order indicates that again no personal hearing was granted to the Petitioner. The attempt of the Petitioner appears to be to revive the limitation, the Petitioner did not file an application in time against the impugned assessment order dated 31.08.2024.

7. However, considering the fact that the Petitioner had not been heard before passing of the order dated 31.08.2024 after the reply was filed by the Petitioner on the same date i.e., 31.08.2024 and while disposing of the

rectification application vide order dated 29.01.2025, Court is inclined to balance the interest of the Petitioner and the Revenue there shall be a direction to the Petitioner to deposit 25% of the disputed tax in cash from the Petitioner's Electronic Cash Register within a period of thirty days (30) days from the date of receipt of a copy of this order.

8. The petitioner may file any additional reply/written submission if any before expiry of 30 days, the Respondent shall pass order on merits and in accordance with law within a period of 15 days from the date of receipt of a copy of this order.

9. Subject to the Petitioner complying with the condition stipulated above, the Respondent shall dispose of the case on merits and in accordance with law as expeditiously as possible, preferably, within a period of three months thereafter.

10. In case the Petitioner fails to comply with the conditions stipulated above, the Respondent is at liberty to proceed against the Petitioner in accordance with law as if this Writ Petition was dismissed *in limine* today.

11. Needless to state, before passing any such order, the Respondent shall give due notice to the Petitioner.

12. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

18.09.2025

Neutral Citation : Yes / No

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To

The State Tax Officer,
Office of the Commercial Tax Officer,
Kanchipuram (Rural) Assessment Circle,
Collectorate Campus,
Kanchipuram – 631 501.

C.SARAVANAN, J.

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