IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 16.09.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.35207 of 2025
and
W.M.P.Nos.39409 & 39410 of 2025

Srinivasa Kalpana
Sole Proprietor of Sri Kamatchi Agencies, ... Petitioner

Vs.

The Deputy Commercial Tax Officer,
Office of the Deputy State Tax Officer -II,
Gobichettipalayam Assessment Circle,
Erode, Tamil Nadu.
... 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 in Reference No.ZD330225241343V dated 24.02.2025 u/s. 73 of the TNGST Act, 2017 along with a summary of the order dated 24.02.2025 in Reference No. ZD330225241343V on the file of the respondent relating to F.Y.20210-21 and quash the same.

For Petitioner : Mr.B.Syed Abdul Wakeel
for M/s. N.Janani

For Respondent : Mr.T.N.C.Kaushik,
Additional Government Pleader

ORDER

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

2. In this Writ Petition, the Petitioner has challenged the impugned Assessment Order passed under Section 73 of the respective GST enactments on 24.02.2025 which was preceded by a Show Cause Notice in GST DRC-01 dated 25.11.2024 for the Tax Period 2020 – 2021. The Petitioner was issued with 3 reminders. In response to the 1st reminder, the Petitioner sent letter on 28.01.2025 and sought time to file reply.

3. It is the further case of the Petitioner even though in response to the 2nd reminder dated 12.02.2025, the Petitioner was to file a reply by 21.02.2025 and the 3rd reminder was issued on 18.02.2025 fixing the due dates for reply as 25.02.2025, it is submitted that the impugned order dated 24.02.2025 has been passed before due date for filing the reply.

4. It is the further case of the Petitioner that on 24.02.2025, the Petitioner had also sought for additional time to furnish the information sought for in the 3rd reminder dated 18.02.2025.

5. The learned Additional Government Pleader for the Respondent confirms the above mentioned dates.

6. Considering the fact that the impugned order has been passed on 24.02.2025 in a hurried manner even before the time had expired for filing reply on 25.02.2025, the impugned order is liable to be quashed and the case deserves to be remitted back to the Respondent to pass a fresh order on merits as expeditiously as possible.

7. The Petitioner shall file a reply to the Show Cause Notice by treating the impugned order dated 24.02.2025 as corrigendum to the aforesaid Show Cause Notice within a period of 30 days from the date of receipt of a copy of this order. The Petitioner shall also co-operate with the Respondent before final orders are passed.

8. In case, the Petitioner fails to co-operate with the Respondent, the

Respondent is at liberty to pass an order on merits following the best judgment method based on the available materials before it.

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

16.09.2025

Neutral Citation : Yes / No

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To

The Deputy Commercial Tax Officer,
Office of the Deputy State Tax Officer -II,
Gobichettipalayam Assessment Circle,
Erode, Tamil Nadu.

C.SARAVANAN, J.

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