



W.P.No.36312 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 25.09.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.36312 of 2025

and

W.M.P.Nos.40575, 40577 & 40579 of 2025

Amudha Meenakshi Sundaram
(Trade Name:Nalla Sevaga Exim Sthabnam)
GSTIN:33ANYPA0274B2ZC
Door No.S1, Plot No.5, Sri Kamatchiamman Nagar,
Kolapakkam, Kunrathur, Kancheepuram,
Tamil Nadu – 600 122.

... Petitioner

Vs.

1.The Assistant Commissioner (ST)(FAC),
Kundrathur Assessment Circle,
No.4/109, 1st Floor, Bangalore, Chennai Highway,
Varadarajapuram, Nazarathpet,
Chennai – 600 122.

2.The Deputy Commissioner (ST),
Kanchipuram Zone, 1st Floor, Commercial Taxes Building,
Collectorate Campus, Kanchipuram – 631 501.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records and quash the impugned order passed by the respondent No.1 in FORM GST DRC-07 bearing Reference No.ZD330225113178R dated 12.02.2025 and the consequent recovery notice dated 06.06.2025 issued by Respondent No.2 and further direct



W.P.No.36312 of 2025

the Respondents to pass a fresh order, after providing the Petitioner the opportunity of being heard by following the Principles of Natural Justice.

WEB COPY

For Petitioner : M.s,M.Sangeetha

For Respondents : Ms.Amirtha Poonkodi Dinakaran
Government Advocate

ORDER

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

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

3. In this Writ Petition, the Petitioner has challenged the impugned order dated 12.02.2025 passed for the tax period 2021-2022 which was preceded by a Notice in GST DRC 01 dated 04.07.2024. Despite opportunity being given to the Petitioner, the Petitioner neither appeared for a personal hearing nor file any reply and has thus suffered the impugned order dated 12.02.2025, wherein, the



W.P.No.36312 of 2025

WEB COPY

Petitioner has been imposed with a tax of Rs.22,59,900.00 and an equal amount of penalty and further interest of Rs.11,46,790.00.

4. The learned counsel for the Petitioner would submit that there is a typographical error in the returns filed by the Petitioner, as a result of which the Petitioner has now been asked to pay huge tax.

5. The learned counsel for the Petitioner would further submit that the Petitioner is willing to deposit 25% of the disputed tax. However, longer period may granted to the petitioner. It is further submitted that the Petitioner's monthly return for the month of March 2021-2022 was also amended. However, despite the same, the petitioner has now facing huge tax liability.

6. Having considered the submissions made by the learned counsel for the Petitioner and the learned Government Advocate for the Respondents, this Court is inclined to quash the impugned order dated 12.02.2025 and the case is remitted back to the Respondents subject to the Petitioner depositing 25% of the disputed tax in cash from the Petitioner's Electronic Cash Register.

7. Considering the submissions, the Petitioner has already made an



W.P.No.36312 of 2025

application for suitable changes in the returns filed for the aforesaid period. The

Petitioner shall deposit 25% of the aforesaid amount within a period of 60 days from the date of receipt of a copy of this order. The Respondents shall thereafter proceed to pass a fresh order on merits subject to the petitioner file a detailed reply within a period of thirty days from the date of receipt of a copy of this order.

8. This Writ Petition stands disposed of with the above observations. No costs. Consequently, connected Writ Miscellaneous Petitions are closed.

25.09.2025

Neutral Citation : Yes / No

jas

To

1. The Assistant Commissioner (ST)(FAC),



W.P.No.36312 of 2025

Kundrathur Assessment Circle,
No.4/109, 1st Floor, Bangalore, Chennai Highway,
Varadarajapuram, Nazarathpet,
Chennai – 600 122.

2.The Deputy Commissioner (ST),
Kanchipuram Zone, 1st Floor, Commercial Taxes Building,
Collectorate Campus, Kanchipuram – 631 501.

C.SARAVANAN, J.

jas



WEB COPY



W.P.No.36312 of 2025

W.P.No.36312 of 2025
and
W.M.P.Nos.40575, 40577 & 40579 of 2025

25.09.2025