



WEB COPY

WP No. 37075 of 2025



IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 08-10-2025**

CORAM

**THE HONOURABLE MR JUSTICE C. SARAVANAN**

**WP No. 37075 of 2025**

**AND**

**WMP NO. 41488 OF 2025, WMP NO. 41489 OF 2025**

1. R J Construction

Represented by Proprietor

Mr.R.Jayabalan No.238, West Pondy

Road, Valavanur, Villupuram 605 108

Petitioner(s)

Vs

1. The Deputy State Tax Officer I

Villupuram -ii, Assessment Circle,

Commercial Taxes Building, Integrated

Master Plan Compex, Villupuroam-605

602

Respondent(s)

**WP No. 37075 of 2025**

**PRAYER**

calling for the records of the case from the file of the respondent relating to the impugned Show Cause Notice in Form GST DRC-01 in Reference

No.ZD330524127510V in GSTIN/ID 33ACTPJ39Q1ZR dated 17.05.2024 and

Annexure to Form GST DRC-01 dated 17.05.2024, and consequential

impugned order in Reference No.ZD330325066415J in GSTIN/ID



33ACTPJ39Q1ZR dated 11.03.2025 passed for F.Y.2023-24 and quash the same as without jurisdiction and violative of principles of natural justice

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**WP No. 37075 of 2025**

For Petitioner(s): M/s. D. Kanaga Sundram  
R. Ananth

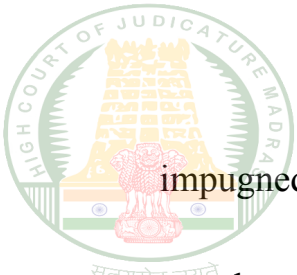
For Respondent(s): Mr.C.Harsharaj Spl.Gp Takes  
Notice For Respondent.

**ORDER**

Mr.C.Harsharaj, learned Special Government Pleader takes notice for the Respondent.

2. This Writ Petition is being disposed after hearing the learned counsel for the Petitioner and learned Special Government Pleader for the Respondent.

3. In this writ petition, the petitioner has challenged the impugned order dated 11.03.2025 passed for the tax period between April 2023 and March 2024. The impugned order precedes a notice in DRC-01 dated 17.05.2024, to which the petitioner has also replied on 27.05.2024. However, the impugned order fails to capture the contents of the same and has confirmed the demand. The



impugned order also adverted to a reply dated 05.10.2023, which appears to be a reply to the notice in DRC-01.

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4. The facts on record reveal that earlier the petitioner was issued with notice in DRC-01 on 19.10.2023 and thereafter, an order came to be passed on 12.02.2024 in DRC-07. The said order was rectified under Section 161 of the respective GST enactments, suo motu by the respondent on 17. 05.2024.

5. It appears that the demand, that was confirmed vide the aforesaid order dated 12.02.2024, was confined to interest and penalty, which was dropped vide order dated 17.05.2024 with the following observations:

*" As the assessment was completed by passing assessment order on 12.02.2024 before the due date to file GSTR-9 for the financial year 2023-24 which is in contra to the provisions in section 73(9) of the TNGST Act 2017 and CGST Act 2017.*



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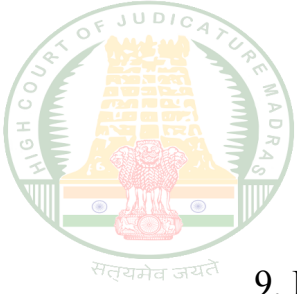


*Therefore, said assessment is to be deleted and  
accordingly is rejected"*

6. Hence, in this background, a fresh notice was issued on the same date on 17.05.2024 in DRC-01, which has culminated in the impugned order dated 11.03.2025.

7. Reading of the impugned order indicates that the petitioner's reply dated 27.05.2024 has not been considered. Considering the same, the impugned order dated 11.03.2025 is hereby quashed and the matter is remitted back to the respondent to pass a fresh order *de novo* taking into consideration the petitioner's reply dated 27.05.2024 in response to the show cause notice dated 17.05.2024, as expeditiously as possible, preferably, within a period of three (3) months thereafter.

8. Needless to state, before passing any such order, the petitioner be heard.



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9. It is made clear that the Petitioner shall co-operate with the Respondent in the *de novo* proceedings.

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

**08-10-2025**

Index: Yes/No

Speaking/Non-speaking order

Internet: Yes

Neutral Citation: Yes/No

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To

1. The Deputy State Tax Officer I  
Villupuram -ii, Assessment Circle,  
Commercial Taxes Building, Integrated  
Master Plan Complex, Villupuroam-605  
602



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**C.SARAVANAN J.**

ab

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