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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 26.09.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.37292 of 2025
and
W.M.P.Nos.41729 and 41732 of 2025

Koilraj Abraham Davamoni,
Proprietor of M/s.Geoff Poly Technologies ... Petitioner

Vs.

The State Tax Officer,
Pallavaram Assessment Circle,
No.46, Room No.301,
3rd Floor, Mylapore Taluk Office Building,
Greenways Road,
Raja Annamalaipuram,
Chennai – 600 028. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the impugned proceedings of the Respondent in GSTIN: 33ADZPA5706D1ZQ/2020-2021 dated 15.02.2025 accompanied with DRC-07 summary order in Reference No.ZD3302251469576 dated 15.02.2025 and the consequent impugned order of rejection of application for rectification proceedings in GSTIN: 33ADZPA5706D1ZQ/2020-2021 dated 15.07.2025 accompanied with summary order in Reference No.ZD3307251348457 dated 15.07.2025 passed under Section 73 of the CGST Act, 2017 and to quash the abovesaid two

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impugned orders as passed in gross violation of principles of natural justice, contrary to the provisions of the GST Act, 2017 and also against the settled decisions of this Court and further direct the Respondent to re-do the assessment by affording an opportunity of personal hearing to the Petitioner and then complete the assessment in accordance with law.

For Petitioner : Mr.P.Rajkumar

For Respondent : Mr.C.Harsharaj
Special Government Pleader

ORDER

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

2. This Writ Petition is being disposed of at the time of admission with the consent of 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 15.02.2025 which was preceded by a Show Cause Notice in GST DRC-01 dated 25.11.2024 for the Tax Period between April 2020 and March 2021. The Petitioner was called upon to give a reply by 25.12.2024.

4. In response to the same, the Petitioner had also replied on

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31.01.2025 and 06.02.2025.

5. In the aforesaid Show Cause Notice in GST DRC-01 dated 25.11.2024, 6 defects were raised against the Petitioner. In the impugned Order dated 15.02.2025, in respect of 3 defects, demands were dropped. The Petitioner neither filed any objection in respect of Defect No.3 nor filed any reply to the same. As far as the remaining two defects are concerned, the Petitioner has accepted the contentions of the Department and therefore agreed to pay the tax due.

6. The Petitioner is aggrieved by the impugned Order dated 15.02.2025 on the ground that it was wrongly recorded that the Petitioner has not filed any objection as far as Defect No.3 is concerned. In this connection, learned counsel for the Petitioner has drawn the attention of this Court to the reply dated 06.02.2025 to the aforesaid defects.

7. It is further submitted that the Petitioner had also requested for personal hearing. However, without granting an opportunity of personal hearing, the impugned Order dated 15.02.2025 has been passed by the Respondent although part of the demands have been dropped and part of the

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demands have been accepted to be paid by the Petitioner.

8. Learned Special Government Pleader for the Respondent on the other hand would submit that this Writ Petition is liable to be dismissed as the Petitioner has left over the rights in terms of the decisions of the Hon'ble Supreme Court in **Singh Enterprises** Vs. **Commissioner of Central Excise, Jamshedpur and others**, (2008) 3 SCC 70 and in **Commissioner of Customs and Central Excise** Vs. **Hongo India Private Limited and another**, (2009) 5 SCC 791 and also in **Assistant Commissioner (CT) LTU, Kakinada and others** Vs. **Glaxo Smith Kline Consumer Health Care Limited**, 2020 SCC Online SC 440.

9. That apart, it is submitted that the Petitioner has not substantiated the case with any documents and therefore, on this count also, this Writ Petition is liable to be dismissed.

10. Having considered the submissions made by the learned counsel for the Petitioner and the learned Special Government Pleader for the Respondent and having perused the impugned Order dated 15.02.2025 and

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the replies dated 31.01.2025 and 06.02.2025 filed by the Petitioner, it is evident that the impugned Order has been passed wrongly in respect of Defect No.3.

11. Considering the same, the impugned Order dated 15.02.2025 is quashed to the extent the demand proposed in the Show Cause Notice in GST DRC-01 dated 25.11.2024 in respect of Defect No.3 stood confirmed and the case is remitted back to the Respondent to pass a fresh order on merits and in accordance with law as far as Defect No.3 is concerned, as expeditiously as possible, preferably, within a period of three (3) months from the date of receipt of a copy of this order.

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

13. In view of the above, no further orders are required in respect of the rejection of application filed for rectification of the impugned Order dated 15.02.2025.

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

26.09.2025

Neutral Citation : Yes / No

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To:

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C.SARAVANAN, J.

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