IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25-09-2025

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 36989 of 2025
AND
WMP NO. 41366 OF 2025,WMP NO. 41368 OF 2025

1. Ramasamy Prakash
Proprietor of
SriVelmurukanMills,102A,
Thennampalayam Road, Annur,
Coimbatore-641653, Tamil Nadu

Petitioner(s)

Vs

1. Assistant Commissioner/Assistant
Commissioner (ST),
Avinashi Assessment Circle,
Avinashi,Avinashi,Tiruppur-i, Tiruppur,
Tamil Nadu, No. 42,Commerical Taxes
Building First Floor,Kumaran Road,
Tamil Nadu -641606.

2.Commercial Tax Officer/Assistant
Commissioner STFAC
Avinashi Assessment Circle,
AvinashiAvinashi Tiruppur I Tiruppur,
Tamil Nadu,No. 42, CommercialTaxes

Building First Floor,Kumaran
Road,Tamil Nadu-641606.

Respondent(s)

PRAYER

calling for the records in the file of the Respondents in respect of the Impugned Order under section 73 of the Tamil Nadu Goods and Services Tax Act, 2017/Central Goods and Services Tax Act, 2017 along with Summary of Order in Form GSTR DRC-07 dated 24.02.2025 having Reference No. ZD330225245774E along with annexure dated 20.02.2025 having Reference No. GSTIN-33ANMPP7847H1ZH/2020-21 passed by the First Respondent for FY 2020-21 and the Rectification Order under section 161 of the Tamil Nadu Goods and Services Tax Act, 2017/Central Goods and Services Tax Act, 2017 dated 29.08.2025 having Reference No. ZD330825352669V along with annexure dated 29.08.2025 passed by the Second Respondent for FY 2020-21 in GSTIN 33ANMPP7847H1ZHand quash the same as illegal, contrary to the provisions of the Tamil Nadu Goods and Service Tax Act, 2017 / Central Goods and Service Tax Act, 2017 and in violation of principles of natural justice and fair play.

For Petitioner(s): N.V.Balaji
Nv.Lakshmi-ms/5216/2019
Nv Narayanan
Nv Krishnan
M.Ramesh

For Respondent: Mr. C. Harsharaj
Special Government Pleader

ORDER

Mr. C. Harsharaj, learned Special Government Pleader 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 learned Special Government Pleader for the Respondents following the consistent view taken by this Court under similar circumstances.

3. In this Writ Petition, the Petitioner has challenged both the impugned order dated 24.02.2025 passed for the tax period between 2020-21 under Section 73 of the respective GST enactments and the impugned order dated 29.08.2025, rejecting the application filed on 12.03.2025 to rectify the purported mistake / error apparent on the face of record of the impugned order dated 24.02.2025.

4. It is noticed that both the orders are detailed. The learned counsel for the petitioner submits that the petitioner was unable to file an appeal against aforestated impugned orders as the portal is not supporting for filing of an appeal.

5. The learned counsel for the petitioner has drawn the attention of this Court to a decision rendered by this Court in **W.P.(MD)Nos.16184 and 16185 of 2025** in **NTC Infrastructure and Engineering Pvt. Ltd. Vs. The Assistant Commissioner (ST) (Inspection)**, wherein this Court has taken the following view:

> *"8. In view of the dismissal of the rectification application dated 10.03.2025 on 11.04.2025, it cannot be construed that the order, dated 10.04.2024 is deemed to have merged with the order, dated 11.04.2025 in terms of the decision of the Hon'ble Supreme Court in the case of Kunhayammed and others Vs State of Kerala reported in AIR 2000 Sc 2587. However, the pendency of rectification application will entitle the petitioner to invoke Section 14 of the Limitation Act, 1963. Therefore, liberty is granted to the petitioner not only to file an appeal against the order, dated 11.04.2025 rejecting the request of the petitioner to rectify the order, dated 10.04.2024 within a period of thirty days from the date of receipt of a copy of this order but also against order dated 10.04.2024 within such time. However, it is made clear that if such an appeal is not filed within such time, the demand confirmed vide order, dated 10.04.2024 shall stand crystallized and the respondent is at liberty to initiate appropriate proceedings against the petitioner in accordance with law to recover the tax. In the meantime, the respondents are directed not to initiate any coercive steps to recover the tax confirmed vide order dated 10.04.2024 for a period upto thirty days from the date of receipt of a copy of this order.*

9. These writ petitions stand dismissed with the above liberty. There shall be no order as to costs. Consequently, the connected miscellaneous petitions are closed."

6. The rights of an assessee to file an appeal against an order cannot be denied on the basis there are technical glitches or defects encountered, as they are fully beyond the control of the assessee. Considering the same, the petitioner is permitted to file the statutory appeal within a period of thirty (30) days from the date of receipt of a copy of this order manually.

7. Considering the same, the petitioner is directed to file an appeal as against the impugned order dated 29.08.2025, rejecting the rectification application against the impugned order dated 24.02.2025. The respondent shall also facilitate uploading of such appeal by removing such technical defects, if any in the web portal.

8. In any event, the petitioner may file a manual copy of the appeal within a period of thirty days from the date of receipt of a copy of this order, subject to

the Petitioner depositing 10% of the disputed tax in cash from the Petitioner's Electronic Cash Register within a period of thirty (30) days from the date of receipt of a copy of this order.

9. In so far as the larger issue is concerned, *prima facie,* the issues are covered by the decision of this Court in **NTC Infrastructure and Engineering Pvt. Ltd. Vs. The Assistant Commissioner (ST) in W.P. (MD) Nos.16184 and 16185 of 2025,** which has been followed in innumeral cases. However, the learned Special Government Pleader appearing for the respondent has submitted that a different view has to be taken under those circumstances.

10. List the matter for further orders on 19.11.2025. Subject to the Petitioner depositing 10% of the disputed tax, the attachment of the bank account of the Petitioner shall also stand raised.

25-09-2025

Index:Yes/No
Speaking/Non-speaking order
Internet:Yes
Neutral Citation:Yes/No

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C.SARAVANAN J.

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