



W.P.No.37129 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 26.09.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.37129 of 2025

and

W.M.P.Nos.41542 and 41544 of 2025

Velliyangiri Kamalak Kannan
Proprietor,
Tvl.V.K.Kannan Traders,
45/23, 1st Floor, VKM Complex,
Big Bazaar Street, Dharapuram,
Tiruppur, Tamil Nadu – 638 656.

... Petitioner

Vs.

The Proper Officer,
The State Tax Officer,
(also known as Commercial Tax Officer),
Dharapuram Assessment Circle,
Tiruppur – III Zone,
Tiruppur, 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 on the files of the respondent herein in order under Section 73, the summary of the order in Form GST DRC -07 both issued in Reference No:ZD3302251170143 dated 13.02.2025, Attachment to DRC 07 dated 13.02.2025 issued in GSTIN:33AGMPK8683M1ZM for the Financial Year 2020-21 and consequential Rectification order passed by the Respondent in Reference



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No:ZD330825151829Y dated 14.08.2025 and quash the same.

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For Petitioner : Mr.A N R Jayaprathap

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

ORDER

Mr.T.N.C.Kaushik, learned Additional Government Pleader takes notice for the Respondent.

2. 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.

3. The Petitioner is before this Court against the impugned order dated 13.02.2025 passed under Section 73 of the respective GST enactments for the Tax Period April 2020 – March 2021. The impugned order preceded by a Show Cause Notice in GST DRC-01 dated 26.11.2024.

4. It appears that 6 defects were pointed out in the aforesaid notice in DRC-01 dated 26.11.2024, out of which in respect of 3 defects, proceedings have been dropped and in respect of other three defects, demand has been



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confirmed. In so far as one of the issue is concerned, penalty and interest has

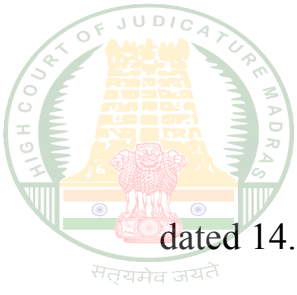
been confirmed.

5. Under these circumstances, the Petitioner appears to have filed an application on 05.05.2025 under Section 161 of the Income Tax Act, 1961 for rectification of the order dated 13.02.2025, which was rejected vide impugned order dated 14.08.2025.

6. The learned Additional Government Pleader for the Respondent would submit that the Petitioner has an alternate remedy against the 2nd impugned order dated 14.08.2025 and therefore the Writ Petition is liable to be dismissed by giving liberty to the Petitioner to work out the alternate remedy before the Appellate Authority under Section 107 of the respective GST enactments.

7. I have considered the submissions made by the learned counsel for the Petitioner and the learned Additional Government Pleader for the Respondent and have perused the materials on record.

8. It is clear that the impugned order dated 14.08.2025 has been passed arbitrarily without any reasons. The only reason given in the impugned order



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dated 14.08.2025 reads as under:-

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“The proper officer have considered the reply filed by the tax payer and already order passed as per the provision of TNGST Act 2017. Hence is rejected.”

9. Thus, there is a manifest violation of Principles of Natural Justice. Therefore, the 2nd mentioned impugned order dated 14.08.2025 is quashed and the case is remitted back to the Respondent to pass a fresh order on merits. Needless to state, before passing such order, the petitioner shall be heard. This exercise shall be completed within a period of six weeks from the date of receipt of a copy of this order.

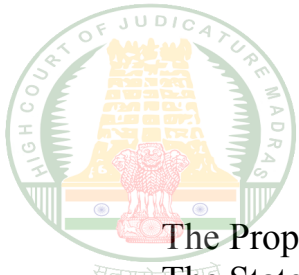
10. This Writ Petition stands disposed of with the above observations. No costs. Connected Miscellaneous Petitions are closed.

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Neutral Citation : Yes / No

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To



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C.SARAVANAN, J.

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