IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 03.10.2025

CORAM :

THE HONOURABLE MR JUSTICE P.B.BALAJI

W.P.No.37603 of 2025 and
WMP.No.42080 & 42082 of 2025

M/s.Init Systems,
Represented by its Proprietor,
Ms.Ramachandran Prema
No.483, 2nd Floor, Asoka Plaza,
Dr.Nanjappa Road, Gandhipuram,
Coimbatore, Tamil Nadu – 641 018. ... Petitioner

Vs.

1. The Assistant Commissioner,
   Ram Nagar Circle,
   Coimbatore, Tamil Nadu.

2. The Commercial Tax Officer,
   Ram Nagar Circle, Coimbatore – II,
   Coimbatore, Tamil Nadu.

3. The Deputy Commercial Tax Officer,
   Ram Nagar Assessment Circle,
   Coimbatore – 18. ... Respondents

PRAYER : Writ Petition has been filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, to call for the records on the files of the third respondent herein in GSTIN: 33AMKPP2799M1Z9/2018-19 dated 30.04.2024 and order under Section 73 dated 30.04.2024 and the summary of the order in Form GST DRC-07 dated 30.04.2024 both issued in Reference No.ZD330424257287B and quash the same.

For Petitioner : Mr.G.R.Deepak
For Respondents : Ms.P.Selvi
Government Advocate (Tax)

ORDER

The Writ Petitioner challenges the order of the third respondent dated 30.04.2024 under Section 73 of the Central Goods and Services Tax Act, 2017 (in short "the Act") and the summary of the order in Form GST DRC-07 dated 30.04.2024.

2. The case of the writ petitioner is that there was no personal hearing given to the petitioner as mandated under Section 75 (4) of the Act and wrong provision has been invoked & penalty imposed on the writ petitioner. According to the writ petitioner, there was a technical glitch in the GST Website during the initial phase of implementation and hence, the writ petitioner was not in a position to know the order passed, though it appears to have been uploaded in the website. The petitioner was therefore unable to file an appeal within the statutory period of three months.

3. I have heard the learned counsel for the writ petitioner and the learned Government Advocate for the respondents.

4. The learned Government Advocate (Tax) for the respondents submitted that since the order has been passed as an *ex parte*, this Court may set aside such an *ex parte* order, subject to putting the petitioner on terms, following the similar orders passed by this Court, in the present matter as well.

5. In view of the above, the impugned proceedings of the third respondent dated 30.04.2024 under Section 73 of the Act and the summary of the order in Form GST DRC-07 dated 30.04.2024 is set aside, on condition that the petitioner pays 25% of the actual total tax amount, after adjustment of whatsoever sum has been paid by the petitioner, subject to verification, after the orders were passed, within a period of four weeks from the date of receipt of a copy of this order. Subject to such payment, the petitioner shall be given an opportunity to present his case before the Authority and thereafter, orders shall be passed on merits, in accordance with law.

6. With the above terms, this Writ Petition stands disposed of. Consequently, connected Miscellaneous Petitions are closed. No costs.

03.10.2025

Index : Yes/No
Speaking Order : Yes/No
Neutral Citation : Yes / No
dh/vum

To

1. The Assistant Commissioner,
   Ram Nagar Circle,
   Coimbatore, Tamil Nadu.

2. The Commercial Tax Officer,
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   Coimbatore, Tamil Nadu.

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   Coimbatore – 18.

P.B.BALAJI,J.,

dh/vum

W.P.No.37603 of 2025

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