IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29-10-2025

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP Nos. 37989 & 39729 of 2025
& WMP Nos.42426, 42427, 42428, 44640 & 44641 of 2025

1. V Kamalak Kannan

2. Vellingiri

3. Kalaiselvi

4. Poongodi ...Petitioners in WP No.37989 of 2025
Legal heirs of late Mrs.Vellingiri
Muthulakshmi,
Proprietor, Tvl. Agro Service Centre,
37/19, Ground Floor,VKM Complex,
Big Bazzar Street, Dharapuram,
Tiruppur, Tamil Nadu .

5.Tvl.Arul Jothi Pipe Works,
rep. by Managing Partner,
Mr.Kavin Mani,
no.3/108, Velampoondi, Dharapuram,
Tiruppur,
Tamil Nadu-638 102 ...Petitioners in WP No.39729 of 2025

Vs

1. Proper Officer / The State Tax officer,
(also known as commercial Tax officer),
Dharapuram Assessment Circle,
Tiruppur -III Zone,
Tiruppur,
Tamil nadu\

Respondent(s) in both WPs

PRAYER in WP.No.37989 of 2025

This Writ Petition has been filed seeking for issuance of a Certiorari, to call for the records on the file of the respondent herein in Order under Section 73, the summary of the order in Form GST DRC-07 both issued in Reference No. ZD330225146044V dated 15.02.2025, Attachment to DRC 07 dated 15.02.2025 issued in GSTIN 33AERPM3628P1ZU for the financial year 2020-21 and Consequential Rectification order passed by the Respondent in Reference No ZD330825089788J dated 09.08.2025 and quash the same.

PRAYER in WP.No.39729 of 2025

This Writ Petition has been filed seeking for issuance of a Certiorari, to call for the records on the file of the respondent herein in Order under Section 73, the summary of the order in Form GST DRC-07 both issued in Reference No. ZD3302252397495 dated 24.02.2025, Attachment to DRC 07 dated 24.02.2025 issued in DIN:GST/33AAWFA5558P1ZL/21/1 for the financial year 2020-21 and Consequential Rectification order passed by the Respondent in Reference No. ZD330825089935Q dated 09.08.2025 and quash the same.

For Petitioner(s): Mr.Jayaprathap .A .N .R

For Respondent(s): Mr. V.Prashanth Kiran, G.A (in

WP.no.37989 of 2025)
Mr.C.Harsharaj, Gpl.GP (in
WP.no.39729 of 2025)

COMMON ORDER

By this common order, both the writ petitions are being disposed of.

2.In these writ petitions, the petitioners have challenged the following orders passed under Sections 73 and 161 of the respective GST Act.

Serial no.	***Case no.***	***date***	***particulars***
1	***WP No.37989 of 2025***	15.02.2025	Impugned order passed by the respondent in order under section 73 for the financial year 2020-21
		09.08.2025	Consequential impugned rectification order passed by the respondent without granting personal hearing.
2.	***WP No.39729 of 2025***	24.02.2025	Impugned order passed by the respondent in order under section 73 by confirming the issue no.i@ pg.85 in typed set and issue no.ii@pg.86 in typed set.
		09.08.2025	Consequential impugned rectification order passed by the respondent without granting personal hearing.

3.The above referred impugned orders dated 24.02.2025 and 15.02.2025 have preceded notices in DRC -01 to which the petitioners had also replied and thereafter, the impugned orders came to be passed on merits. Aggrieved by the same, the petitioners have moved applications for rectification of the orders as mentioned above, which came to be rejected by two separate orders both dated 09.08.2025.

4.The learned counsel for the petitioner would submit that the architecture of the GST portal desists a registered PCRSM from filing an appeal if an application for rectification is filed. That apart, it is submitted that an appeal can be filed against an assessment order only after rectification application is completed as per the procedure. He would further submit that the impugned orders passed by the respondent rejecting the applications for rectification by respective orders dated 24.02.2025 and 15.02.2025 are liable to be set aside as they are not speaking order. Therefore, he submits that the orders dated 09.08.2025 impugned in the respective writ petitions also be set aside as they are non-speaking in nature.

5.On the other hand, the learned Government Advocate appearing for the respondent would submit that the petitioners having chosen a wrong remedy under Section 161, cannot file a writ petition as held by the Hon'ble Supreme Court in **Assistant Commissioner (CT) LTU, Kakinada and others** Vs. **Glaxo Smith Kline Consumer Health Care Limited**, 2020 SCC Online SC 440 and submitted that the writ petitions are liable to be dismissed.

6.Having considered the submissions made by the learned counsel for the petitioners and the learned Government Advocate appearing for the respondent and following the consistent view taken by this Court under similar circumstances, I am inclined to give liberty to the petitioners to challenge the respective impugned orders passed under Section 73, in the light of the dismissal of the applications filed under Section 161 by the impugned orders dated 09.08.2025 before the appellate authority, within a period of 30 days from the date of receipt of a copy of this order together with payment of 25% of the disputed tax in cash. Subject to the petitioners complying with the condition, the appellate authority shall entertain the appeal and dispose of the same, without further reference to this Court.

7.Accordingly, these writ petitions are disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

29-10-2025

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Index:Yes/No
Neutral Citation:Yes/No

To

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(also known as commercial Tax
officer),
Dharapuram Assessment Circle,
Tiruppur III Zone,
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C.SARAVANAN, J.
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