



W.P. No. 38744 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 13.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. No. 38744 of 2025

and

W.M.P. Nos. 43336 and 43338 of 2025

M/s. Sri Bhagavathi Amman Blue Metals,
Represented by its Proprietor,
M. Palanisamy

... Petitioner

Vs.

Assistant Commissioner (ST)(FAC),
Kondalampatty Circle,
Salem, Tamil Nadu.

... Respondent

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of the respondent in the DRC-07 order bearing Reference No.ZD330125118447N dated 13.01.2025 and the consequential Rejection Order bearing Reference No:ZD330625329911D dated 30.06.2025 and quash the same.

For Petitioner : Mr. Dhanamadhri
for M/S. Advit Law Chambers

For Respondent : Mr. C. Harsharaj,
Special Government Pleader



W.P. No. 38744 of 2025

ORDER

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This Writ Petition is disposed of at the time of admission with the consent of the learned counsel for the Petitioner and the learned Special Government Pleader who takes notice on behalf of the Respondent.

2. Considering the fact that the impugned order is an ex parte order, issued due to the Petitioner's failure to respond to the notice in DRC-01 dated 05.11.2024 under Section 73 of the respective GST Enactments, it appears that the Petitioner also moved a rectification application on 23.06.2025, which was subsequently rejected on 30.06.2025.

3. *Post facto*, the entire amount of disputed tax was recovered from the Petitioner's Electronic Credit Ledger on various dates (13.01.2025, 17.04.2025 and on 14.08.2025), as extracted from the debits recorded in the ledger and filed on page No.32.

4. Considering the same, the case is remitted back to the Respondent to pass a fresh order on merits. This is subject to the petitioner filing a detailed reply to the notice in DRC-01 dated 05.11.2024, together with requisite



W.P. No. 38744 of 2025

documents to substantiate the case, by treating the impugned order dated 13.01.2025 as an addendum to the Show Cause Notice dated 05.11.2024 within a period of 30 days from the date of receipt of a copy of this order. The Petitioner shall also cooperate with the Respondent by appearing for the personal hearing as and when the same is fixed.

5. The Writ Petition is disposed of with the above observations. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

13.10.2025

Index : Yes / No
Neutral Citation : Yes / No
AT

To
The Assistant Commissioner (ST)(FAC),
Kondalampatty Circle,
Salem, Tamil Nadu.



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C.SARAVANAN, J.

AT

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