IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 09.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.38374 of 2025
and
W.M.P.Nos.42910 and 42911 of 2025

M/s.Rasi Nutri Foods India Private Limited,
Formerly known as Rasi Nutri Foods
Represented by its Director Mohanraj. P,
Door No.2/205, 2/206,2/207,
R.Puliyampatty Village, Navani Village,
Puduchatram Post,
Namakkal – 636 301. ... Petitioner

Vs.

1.The Assistant Commissioner (ST),
Rasipuram Circle,
No.25, Ellappa Colony, Anna Salai,
Rasipuram,
Namakkal – 637 408.

2.The Commercial Tax Officer/The State Tax Officer,
Rasipuram Circle,
No.25, Ellappa Colony,
Anna Salai, Rasipuram,
Namakkal – 637 408.

3.The Deputy Commissioner (CT),
Integrated Commercial Taxes Building,
1st Floor, Survey No.17-2, Ward J Block-3, Pitchards Road,
Salem – 636 007.

4.The Appellate Deputy Commissioner (GST Appeal),
Salem. ... Respondents

Prayer: 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 1st respondent in Form GST DRC – 07 vide Ref.No.ZD331224198071N dated 23.12.2024 along with a detailed order issued vide 33AALCR0640M1ZA/2020-21 dated 23.12.2024 and the consequential rejection order vide Ref No:ZD3308253409833 dated 28.08.2024 along with detailed order vide GSTIN:33AAGFR9140J1Z2/2020-21 dated 28.08.2025 issued by the 2nd respondent, and also calling for the records of the 3rd respondent pertaining to Form APL 02 bearing Ref No.ZD3309250390869 dated 03.09.2025 and quash the same.

For Petitioner : Ms.Lakshmipriya Muthuramalingam
for Mr.M.Praveen Balaji

For Respondents : Mr.C.Harsharaj
Special Government Pleader

ORDER

The Petitioner is before this Court against the impugned order dated 23.12.2024 passed under Section 74 of the respective GST enactments, the impugned order dated 28.08.2025 passed under Section 161 of the respective GST enactments. Both the above mentioned orders have been passed by the 1st and 2nd Respondents respectively.

2. It is noticed that the application for rectification of the aforesaid order was filed beyond the period prescribed under Section 161 of the Act and therefore the application that was filed on 18.06.2025 was rejected by the 2nd Respondent.

3. Under these circumstances, the Petitioner later filed an appeal against the 1st mentioned order dated 23.12.2024 on 01.09.2025 after making pre-deposit of 10% of the disputed tax i.e., Rs.67,032/- (being 10% of the disputed tax).

4. The learned counsel for the Petitioner submits that the Petitioner has a fair case to succeed and therefore may be allowed to pursue the appellate remedy.

5. The learned Special Government Pleader for the Respondents on the

other hand would submit that since the Petitioner had wrongly invoked the jurisdiction of the 2nd Respondent under Section 161 of the respective GST enactments. The application was rightly rejected and therefore the Petitioner is not entitled to assail the order dated 23.12.2024 passed by the 1st Respondent.

6. It is submitted that at best the Petitioner could have filed an appeal against the rectification order dated 28.08.2025 passed by the 2nd Respondent and therefore the Petitioner being relegated to work out the appellate remedy against the aforesaid order if the petitioner so desires.

7. Having considered the submissions made by the learned counsel for the Petitioner and the learned Special Government Pleader for the Respondents, this Court is inclined to dispose this Writ Petition by directing the Appellate Authority namely The Appellate Deputy Commissioner (GST Appeal), Salem to dispose of the Petitioner's appeal against the order dated 23.12.2024 on merits subject to the Petitioner depositing another 15% of the disputed tax in cash within a period of 30 days from the date of receipt of a copy of this order. Since the Appellate Deputy Commissioner (GST Appeal), Salem is not a party to the proceedings. The said Authority is *suo motu* impleaded as 4th

Respondent.

8. This Writ Petition stands disposed of with the above observations. No costs. Consequently, connected Writ Miscellaneous Petitions are closed.

09.10.2025

Neutral Citation : Yes / No

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To

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Rasipuram, Namakkal – 637 408.

2.The Commercial Tax Officer/The State Tax Officer,
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C.SARAVANAN, J.

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