IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 16-10-2025

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 39106 of 2025
AND
WMP NO. 43876 OF 2025,WMP NO. 43871 OF 2025,WMP NO. 43874 OF 2025

1. Ramasamy Murali
Partner of M/s. N R Ramasamy
ChettiarNo. 31/3, 30/3, Salem Main
Road,Selliyampalayam,
Narasingapuram,Salem - 636 108

Petitioner(s)

Vs

1. The Commercial Tax Officer
Attur Town Circle, Salem II Interated
commercial Tax office, S.F. no 500/4
Thennangudiypalayam, Attur 636 108

2.State Tax Officer
Attur Town Circle, Salem - II,
Integrated Commercial Tax Office, S.F.
No. 500/4, Thennangudipalayam, Attur
- 636 108

3.The Appellate Deputy Commissioner
ST GST Salem
Salem Combined Commercial Tax

Building, Pitchards Road,
Hasthampatti, Salem - 636 007

4.The Branch Manager
Karur Vysya Bank, Attur Branch, Attur
Main Road, Near Old Bus Stand Attur
636 102

Respondent(s)

PRAYER
call for the records pertaining to the impugned order dated 10.11.2023 issued in DRC-07 in Ref. No. ZD331123067700U by the 1st Respondent and the consequential impugned appeal order dated 24.03.2025 issued in FORM GST APL-02 in Ref. No. ZD330325180536E by the 3rd respondent and quash the same and pass such other orders as this Honble Court may deem it fit and necessary in the nature and circumstances of the case and thus render justice.

For Petitioner(s):	Derrick Sam Arvindh. S
For Respondent:	Mr. C. Harsharaj Special Government Pleader

ORDER

Mr. C. Harsharaj, learned Special Government Pleader takes notice for the Respondents.

2. This Writ Petition is being disposed of at the time of admission after hearing the learned counsel for the Petitioner and learned Special Government

Pleader for the Respondents following the consistent view taken by this Court under similar circumstances.

3. In this Writ Petition, the Petitioner has challenged the impugned Assessment Order dated 10.11.2023 and the rejection of the petitioner's appeal vide order dated 24.03.2025.

4. The petitioner was issued with notice in GST DRC-01 dated 07.09.2023 for the Tax Period between July 2017 and March 2018, to which the petitioner had also replied on 04.10.2023. The impugned order was passed without affording an opportunity of hearing to the petitioner. However, the learned counsel for the petitioner would submit that the petitioner's reply captured all the defence that were available to the petitioner against the proposal in the aforesaid notice in GST DRC-01 dated 07.09.2023.

5. The petitioner, therefore, invoked the jurisdiction of the respondents under Section 161 on 22.01.2024, which was rejected by an order dated

24.05.2024. By the aforesaid order, the first respondent has rejected the rectification application, holding that the first respondent did not find any satisfactory reason for rectifying the aforesaid order. It is, in this background that the petitioner had also filed an appeal on 08.07.2024 against the assessment order dated 10.11.2023, which has been rejected, on the ground that it is beyond the period of limitation.

6. Having considered the submissions made by the learned counsel for the Petitioner and the learned Special Government Pleader for the Respondents and having considered the fact that the petitioner was not heard by the first respondent while passing the assessment order dated 10.11.2023, the impugned order dated 24.03.2025 passed by the third respondent, appellate authority is quashed and the case is remitted back to the third respondent to pass fresh orders on merits and considering the fact that the petitioner's reply dated 04.10.2023 was complete in all respects so far as defence is concerned and considering the fact that the following amounts have been recovered from the petitioner on the following dates from and out of the total payable amount of

Rs.18,39,200/-,

Date	*Amount Recovered*
19.03.2024	2,30,707
28.05.2024	3,55,650

This writ petition is thus partly allowed in terms of the above observations. The attachment of the bank account of the Petitioner shall also stand raised since the aforesaid amount has already been recovered from the petitioner. No Costs. Consequently, the connected writ miscellaneous petitions are closed.

16-10-2025

Index:Yes/No
Speaking/Non-speaking order
Internet:Yes
Neutral Citation:Yes/No
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To

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Attur Town Circle, Salem II Interated commercial Tax office, S.F. no 500/4 Thennangudiypalayam, Attur 636 108

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C.SARAVANAN J.

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