IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 28.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.40781 of 2025
and
W.M.P.Nos.45672 & 45673 of 2025

Tvl.Rakindo Kovai Township Limited
Represented by its Director
Mr.M.Rangasamy,
33/19 M.G.Ramachandran Road
Kalakshetra Colony, Besant Nagar,
Chennai – 600 090. ... Petitioner

Vs.

Assistant Commissioner(ST)
Office of Commercial Tax Officer
Thiruvanmiyur Assessment Circle,
Integrated Commercial Taxes
and Registration Department Buildings
(South Tower), Room No.242, II Floor,
Nandanam, Chennai – 600 035. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records on the file of the Respondent in Order in Reference No:ZD330424227850M passed under Section 73 of the TNGST Act, 2017 for the period 2018-19 dated 28.04.2024 and the consequential Impugned Order dated 06.02.2025 in Reference No:AD3305240316880 to quash the same as illegal and not in accordance with law.

For Petitioner	:	Mr.Vandana Vyas
For Respondent	:	Mr.C.Harsharaj Special Government Pleader

ORDER

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

2. With the consent of the learned counsel for the Petitioner and learned Special Government Pleader for the respondent, this Writ Petition is being disposed of at the time of admission.

3. In this writ petition, the petitioner has challenged the impugned order dated 28.04.2024 passed under Section 73 of the respective GST Enactments and the order dated 06.02.2025, whereby the petitioner's application for rectification has been rejected with the following observations:

"with reference to the application referred to above regarding rectification of order (details of which is mentioned in table below), the said application has not been found satisfactory for the reasons attached in annexure."

Accordingly, the application is rejected.

Details of the order intended to be rectified".

Sr.No.	***Description***	***Particulars***
1	*Order Reference Number*	*ZD330424227850M*
2	*Date of Order*	*28/4/2024*

4. The impugned order dated 28.04.2024 was preceded by a notice in DRC-01 dated 26.01.2024, followed by a reminder dated 16.03.2024, to which, the petitioner has not replied and therefore, the impugned order came to be passed on 28.04.2024.

5. The only dispute in the said proceedings was payment of tax under Reverse Charge Mechanism for the tax period for the month of March 2018.

6. The learned counsel for the petitioner submitted that although the petitioner had failed to reply to the notice in DRC-01, which led to the passing of the impugned order dated 28.04.2024, the petitioner had indeed paid the tax on 20.04.2018, well before the due date for filing of the returns

for the month of March 2018.

7. The learned Special Government Pleader for the respondent submitted that this would require a verification, as to whether the amount that was paid by the petitioner on 20.04.2018 indeed pertains to the tax due that has been confirmed vide impugned order dated 28.04.2024.

8. Having considered the submissions made by the learned counsel for the petitioner and the learned Special Government Pleader for the respondent, the case is remitted back to the respondent to pass a fresh order by quashing the consequential impugned order dated 06.02.2025.

9. While passing a fresh order, the respondent shall take note of the payment made by the petitioner on 20.04.2018 for a sum of Rs.83,700/-, which is the amount due and confirmed vide impugned order dated 28.04.2024, pursuant to a notice in DRC-01 dated 26.01.2024. This exercise shall be completed within a period of two weeks from the date of receipt of a copy of this order.

10. Needless to state, before passing any such order, the Respondent shall give due notice to the Petitioner.

11. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

28.10.2025
(1/2)

Neutral Citation : Yes / No

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To:

Assistant Commissioner(ST)
Office of Commercial Tax Officer
Thiruvanmiyur Assessment Circle,
Integrated Commercial Taxes
and Registration Department Buildings
(South Tower), Room No.242, II Floor,
Nandanam, Chennai – 600 035.

C.SARAVANAN, J.

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(1/2)

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