IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 05.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.41591, 41856, 41885 and 42494 of 2025
and
W.M.P.Nos.46627, 46629, 46895, 46899, 46930, 46931, 47552 and 47556 of 2025

Tvl.Coimbatore North Sarvodaya Sangh,
Represented by its Secretary
G.Parameswaran ... Petitioner in all W.Ps

Vs.

1.The Deputy Commissioner (ST) (FAC),
GST Appeals, Commercial Tax Office Buildings,
Dr.Balasundaram Road,
Coimbatore – 641 018.

2.The State Tax Officer / Commercial Tax Officer,
Big Bazaar Circle,
Commercial Tax Office Buildings,
Dr.Balasundaram Road,
Coimbatore – 641 018. ... Respondents in all W.Ps

Prayer in W.P.No.41591 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records pertaining to the impugned order in Form GST APL-02 bearing Reference No.

ZD3308251861085 dated 19.08.2025 issued by the 1st Respondent and quash the same.

Prayer in W.P.No.41856 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records pertaining to the impugned order in Form GST DRC-07 bearing Reference No. ZD330225243194Q dated 24.02.2025 issued by the 2nd Respondent and quash the same.

Prayer in W.P.No.41885 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records pertaining to the impugned order in Form GST APL-02 bearing Reference No. ZD330925058120M dated 04.09.2025 issued by the 1st Respondent and quash the same.

Prayer in W.P.No.42494 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records pertaining to the impugned order in Form GST DRC-08 bearing Reference No. ZD330525162852C dated 15.05.2025 issued by the 2nd Respondent and quash the same.

For Petitioner (In all W.Ps)	:	Mr.G.Derrick Sam
For Respondents (In all W.Ps)	:	Mr.T.N.C.Kaushik Additional Government Pleader

COMMON ORDER

Mr.T.N.C.Kaushik, learned Additional Government Pleader takes notice for the Respondents.

2. These Writ Petitions are being disposed of at the time of admission with the consent of the learned counsel for the Petitioner and the learned Additional Government Pleader for the Respondents.

3. By this Common Order, all the four Writ Petitions are being disposed of arising out of the same proceedings.

4. In these Writ Petitions, the Petitioner has challenged the respective impugned Orders as detailed below:-

W.P.Nos.41591 and 41885 of 2025

Sl. No.	Date of Impugned Order in Form GST APL-02	Reference Number	Date of Order passed in Form GST DRC-07 and Tax Period	Date of Rectification Order in Form DRC-08	Date of Appeal Rejection Order in Form GST APL-02
1.	19.08.2025	ZD3308251861085	24.02.2025 (April 2020-March 2021)	15.05.2025	04.09.2025
2.	04.09.2025	ZD330925058120M	24.02.2025 (April 2020-March 2021)	15.05.2025	19.08.2025

W.P.No.41856 of 2025

Sl. No.	Date of Impugned Order in Form GST DRC-07 and Tax Period	Reference Number	Date of Rectification Order in Form DRC-08	Date of Appeal Rejection Order in Form GST APL-02
1.	24.02.2025 (April 2020-March 2021)	ZD330225243194Q	15.05.2025	04.09.2025

W.P.No.42494 of 2025

Sl. No.	Date of Impugned Order in Form GST DRC-08 and Tax Period	Reference Number	Date of Order in Form GST DRC-07 and Tax Period	Date of Appeal Rejection Order in Form GST APL-02
1.	15.05.2025 (April 2020-March 2021)	ZD33052516285C	24.02.2025 (April 2020-March 2021)	04.09.2025

5. The Petitioner had earlier suffered an Adverse Assessment Order in the hands of the 2nd Respondent on 24.02.2025 against which, the Petitioner filed an application under Section 161 of the respective GST enactments on 21.04.2025 which has been rejected vide Order dated 15.05.2025.

6. It is in this background, the Petitioner filed an appeal against the said Order before the 1st Respondent on 14.08.2025 which has culminated in an Order dated 19.08.2025, impugned in W.P.No.41885 of 2025.

7. Since the Order dated 19.08.2025 was passed by the 1st Respondent/Appellate Authority, rejecting the appeal against the Order dated 15.05.2025, the Petitioner filed a fresh appeal on 23.08.2025 against the Original Assessment Order dated 24.02.2025 which has been rejected vide Order dated 04.09.2025.

8. The only reason stated in the impugned Order dated 19.08.2025 is as under:-

"Rectification order is a non demand order"

9. Learned counsel for the Petitioner submits that the impugned Orders challenged in all the four Writ Petitions are arbitrary and therefore liable to be interfered with under Article 226 of the Constitution of India as the Petitioner has suffered Adverse Orders despite the Petitioner taking steps to rectify the order and after filing the appeal before the 1st Respondent/Appellate Authority.

10. Learned Additional Government Pleader for the Respondents on the other hand would submit that the orders impugned in these Writ Petitions did not merit any interference and therefore these Writ Petitions are liable to be dismissed.

11. Having considered the submissions made by the learned counsel for the Petitioner and the learned Additional Government Pleader for the Respondents, it would suffice if the impugned Order dated 19.08.2025 rejecting the Petitioner's Appeal against the Order dated 15.05.2025 is quashed and the case is remitted back to the 1st Respondent/Appellate Authority to pass a fresh order on merits.

12. The reasoning that the impugned Order dated 19.08.2025 is not a non-demand order *ipso facto* did not justify the 1st Respondent/Appellate Authority to reject the appeal against the Order dated 15.05.2025.

13. Since the concern of the Petitioner will be addressed if the case is remitted back to the 1st Respondent/Appellate Authority to pass a fresh order against the Rectification Order dated 15.05.2025, no further orders are required to be passed in rest of the Writ Petitions.

14. In the result, W.P.No.41591 of 2025 is disposed of by quashing the Order dated 19.08.2025 by remitting the case back to the 1st Respondent/Appellate Authority to pass a fresh order on merits and in

accordance with law, as expeditiously as possible, preferably, within a period of thirty (30) days from the date of receipt of a copy of this order.

15. In view thereof, this Court is inclined to dismiss the Writ Petitions in W.P.Nos.41856, 41885 and 42494 of 2025 and accordingly, they are dismissed. No costs. Connected Writ Miscellaneous Petitions are closed.

05.11.2025

Neutral Citation : Yes / No

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To:

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

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