IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 27.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. No. 40318 of 2025
and
W.M.P. Nos. 45286 & 45287 of 2025

M/s. Pneumatic Controls,
Represented by its Proprietor,
B. Vijai Krishna,
No. 452/05, Govamur,
Naickanpalayam,
Coimbatore – 641 020. ... Petitioner

Vs.

The Assistant Commissioner (ST) (FAC),
Periyanaickanpalayam Circle,
Coimbatore. ... Respondent

Writ Petition is 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 his assessment proceeding in GST: 33AADFP8540M1ZZ/2020-21 dated 25.02.2025 and the consequential order of Rejection of Rectification Petition passed by the respondent in Reference No. ZD330925232781A dated 19.09.2025 and quash the same.

For Petitioner	:	Mr. B. Raveendran
For Respondent	:	Mrs. P. Selvi, Government Advocate

O R D E R

This Writ Petition is being disposed of at the time of admission with the consent of the learned counsel for the Petitioner and learned Government Advocate for the Respondent.

2. In this Writ Petition, the Petitioner has challenged the order dated 25.02.2025 passed under Section 73 of the respective GST Enactments and the order dated 19.09.2025, whereby the application filed on 01.08.2025 by the petitioner for rectification of the order dated 25.05.2025 has been rejected.

3. It is noticed that the application for rectification has been filed long after the period prescribed under Section 161 of the respective GST Enactments had expired. Therefore, the impugned order dated 19.09.2025, whereby the Petitioner’s application dated 01.08.2025 for rectification of the order dated 25.02.2025 was rejected is liable to be sustained.

4. It is also noticed that the impugned order dated 25.02.2025 passed under Section 73 is a detailed order. It was preceded by a notice in DRC-01 dated 26.11.2024. Two reminders were issued to the Petitioner to respond to the said notice. The first reminder was issued on 13.01.2025 and the second reminder was issued on 28.01.2025 fixing the date of personal hearing as 03.02.2025. It appears that the Petitioner had appeared on the said date and had also subsequently given a reply on 25.02.2025 to the show cause notice.

5. The case of the Petitioner is that the Petitioner was not heard before the impugned order dated 25.02.2025 was passed. It is submitted that the impugned order appears to have been passed on the same date as the reply was filed by the petitioner i.e., 25.02.2025.

6. It is noticed that five different defects were pointed out in the notice issued on 26.11.2024 in DRC-01. In response to the Petitioner's reply dated

25.02.2025, the demand in respect of four defects were dropped and only one defect was confirmed. Therefore, it cannot be said that there has been any violation of principles of natural justice.

7. That apart, from the reply in GST DRC-06 that was uploaded on 25.02.2025, it is evident that the Petitioner had not opted for a personal hearing, whereby the Petitioner had ticked the box indicating “No”. Therefore, there is no scope for interfering with the impugned order dated 25.02.2025, as no procedural irregularity is discernible in the order or in the manner in which the proceedings were conducted by the Respondent.

8. However, at the same time, the Petitioner is entitled to agitate the issue, if so advised.

9. Considering the fact that the Petitioner had indeed filed an application for rectification, although belatedly and had invoked the jurisdiction of the

Respondent erroneously, liberty is given to the Petitioner to file a statutory appeal before the Appellate Authority namely, the Deputy Commissioner (ST) (GST Appeals), Coimbatore within a period of 30 days from the date of receipt of a copy of this order, together with the pre-deposit of 15% of the amount confirmed vide impugned order dated 25.02.2025.

10. In case, the Petitioner complies with the above stipulation, the Appellate Authority shall consider the appeal filed by the Petitioner on merits, on its own turn without reference to the aspect of limitation.

11. In case the Petitioner fails to comply with any of the stipulations, the Respondent is at liberty to proceed against the Petitioner to recover the tax in accordance with law as if this Writ Petition was dismissed *in limine* today.

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

27.10.2025

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

To
The Assistant Commissioner (ST) (FAC),
Periyanaickanpalayam Circle,
Coimbatore.

C.SARAVANAN, J.

AT

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