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DATED: 07-11-2025

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 41924 of 2025
and
W.M.P.Nos.46963 & 46965 of 2025

M/s.Kalamani Industries
Rep by Kalamani-Proprietor,)101, 110,
SIDCO Women Industrial Estate,
Karuppur, Salem, Tamil Nadu 636012
GSTIN.33AENPK4640K1ZC

Petitioner(s)

Vs

1. State Tax Officer(st)
Omalur Assessment Circle, 2/1,15th
Ward, Periyamariamman Kovil
Backside, Visvam Building, Bazaar
Street, Omalur, Salem, Tamilnadu-636
455

Respondent(s)

PRAYER

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, quashing the Impugned Order-in-Original bearing reference no. GSTIN/33AENPK4640K1ZC/2017-18 dated 25.01.2025

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with Summary Order in Form DRC-07 bearing Reference No.ZD330125228645K dated 25.01.2025, passed by the Respondent.

For Petitioner(s): Mr.Bhagavath.P

For Respondent: Mr.T.N.C.Kaushik
Additional Government Pleader

ORDER

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

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

3. In this writ petition, the petitioner has challenged the impugned order dated 25.01.2025, whereby the demand proposed in the Show Cause Notice in Form GST DRC-01 dated 27.12.2023 has been confirmed for the tax period July 2017–March 2018.

4. The learned counsel for the petitioner submits that an earlier notice in

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Form GST DRC-01A was issued under Section 73 of the respective GST enactments on 09.05.2023 and was withdrawn on 27.12.2023 and substituted with a fresh notice in Form GST DRC-01 dated 27.12.2023, which has ultimately culminated in the impugned order.

5. It is further submitted that the petitioner has already paid the disputed tax on 25.04.2024 and has intimated the same to the respondent through a reply in Form GST DRC-06 dated 25.04.2024. The said reply of the petitioner is reproduced below:

"Sir Now I Pay Tax in Form GST DRC 03 ARN:AD330424044919W"

6. The learned counsel for the petitioner further submits that the dispute pertains to the tax period 2017–2018, and that, in terms of Notification No.09/2023 – Central Tax dated 02.02.2023, the last date for issuance of notice under Section 73 would have expired on 30.09.2023 and therefore, the Show Cause Notice dated 27.12.2023 was time barred.

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7. It is submitted that, in this background, the petitioner had filed an application for rectification of the order dated 25.01.2025 within time, on 28.03.2025, under Section 161 of the Act, which came to be rejected by the impugned order dated 23.05.2025.

8. It is further submitted that, since the petitioner has already paid the disputed tax, there is no question of imposing any penalty on the petitioner.

9. The learned Additional Government Pleader for the respondent, on the other hand, submits that the petition is devoid of merits and is therefore liable to be dismissed.

10. Having considered the submissions made by the learned counsel for the petitioner and the learned Additional Government Pleader for the respondent, it is noticed that the petitioner had self-assessed the tax under

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Section 37, had filed GSTR-1, and thereafter filed GSTR-3B, pursuant to which, a notice was issued. The notice in Form DRC-01A itself indicates that the petitioner had failed to pay the self-assessed tax declared in the returns, and that the tax paid was short, though subsequently the balance tax was paid.

11. Therefore, there is no merit in the present petition. The petitioner is liable to pay tax on the amount declared in GSTR-1, in respect of which the petitioner had failed to make timely payment as per the statutory requirements.

12. Accordingly, the challenge to the impugned order does not merit interference and the writ petition stands dismissed.

13. However, liberty is granted to the petitioner to work out the remedy in the manner known to law by filing an appeal against the order, rejecting the rectification application dated 25.01.2025, within a period of thirty (30) days from the date of receipt of a copy of this order.

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14. However, there shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

07-11-2025

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

To

1.State Tax Officer(st)
Omalur Assessment Circle, 2/1,15th Ward, Periyamariamman Kovil Backside, Visvam Building, Bazaar Street, Omalur, Salem, Tamilnadu-636 455

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C.SARAVANAN, J.

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