IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 24.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No. 39978 of 2025
and
W.M.P.Nos.44896 and 44898 of 2025

Tvl. Nagaraj Sellappan ... Petitioner

Vs.

The State Tax Officer
Office of the Commercial Tax Officer,
Rasipuram Assessment Circle, Namakkal.
... Respondent

Writ Petition is filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari calling for the records relating to the impugned proceedings passed by the first respondent in the Order vide TN GST 33AWRPS4862P1ZH/2017-18 dated 07.12.2023 along with consequential proceedings under Section 74 in Form GST DRC 07 vide ref No.ZD331223055560U dated 09.12.2023 along with the rectification order vide TN GST 33AWRPS4862P1ZH/2017-18 dated 06.07.2024 along with the consequential rectification order vide FORM GST DRC - 08 bearing ref. no ZD330724082679V dated 06.07.2024 for the assessment year 2017-18 to quash the same.

For Petitioner : Ms.R.Hemalatha

For Respondent : Mr.V.Prashanth Kiran
Government Advocate

ORDER

This Writ Petition is disposed of at the time of admission with the consent of the learned counsel for the Petitioner and the learned Government Advocate, who takes notice on behalf of the Respondent.

2. Heard the learned counsel appearing for the petitioner and learned Government Advocate appearing for the respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned order dated 07.12.2023 passed under Section 74 of the CGST Act, and the order dated 06.07.2024 passed under Section 161 of the CGST Act. The aforesaid rectification order dated 06.07.2024 was passed *suo motu,* after taking note of the petitioner's reply dated 21.08.2023, and considering that the petitioner had paid the tax on 30.09.2023 and 18.06.2024.

4. The petitioner has now filed the present writ petition contending that there is no justification for imposing penalty and interest for the alleged delay in payment of tax, as mentioned above.

5. The learned counsel for the petitioner submitted that both the orders were passed *exparte* order, and therefore, following the consistent view taken by this Court in similar circumstances, the matter may be remitted back to the respondent authority, as the petitioner has already paid the taxes referred to above.

6. On the other hand, the learned Government Advocate for the respondent submitted that the petitioner has admitted the tax liability and had paid the tax amount as mentioned above. Therefore, there is no scope for interference with the *exparte* order determining the tax liability, penalty and interest. It was further submitted that since the orders dated 07.12.2023 and 06.07.2024 were challenged only through the present writ petition filed on 16.10.2025, the petitioner deserves to be dismissed on the ground of delay and laches.

7. Having considered the submissions made by the learned counsel for the petitioner and learned Government Advocate for the respondent, and in view of the writ petition being liable to be dismissed on the ground of delay and laches, as well as on the ground that the admitted tax liability has been discharged by the petitioner.

8. It is not open to the petitioner to now challenge the demand proposed in the show cause notice in Form DRC-01 dated 11.09.2023, which has culminated in the orders dated 07.12.2023 and 06.07.2024. As such these orders do not warrant any interference.

9. Once the admitted tax liability is paid belated, the registered person is also liable to pay the interest and penalty as a sequitter. Therefore, the writ petition does not merit any interference under Article 226 of the Constitution of India. It is therefore liable to be dismissed.

10. Accordingly, this writ petition is dismissed. No costs. Consequently, connected Writ Miscellaneous Petitions are closed.

24.10.2025

Index : Yes/No
Neutral Citation : Yes/No
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To

The State Tax Officer
Office of the Commercial Tax Officer,
Rasipuram Assessment Circle, Namakkal.

C.SARAVANAN, J.

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