IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 05.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.40923 of 2025
and
W.M.P.Nos.45869 and 45870 of 2025

M/s.Kala-Niketan
Represented by its Sole Proprietor
Prakash Chetan Kumar. ... Petitioner

Vs.

The Commercial Tax Department,
Government of Tamil Nadu,
Office of the Assistant Commissioner (ST),
Kothawalchavadi Assessment Circle,
Integrated Building for Commercial Taxes
No.32, Elephant Gate Bridge Road,
(Off Wall Tax Road),
Vepery, Chennai – 600 003.
E-mail: gstked19@gmail.com ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for records of respondent pertaining to Show Cause Notice bearing Reference No.ZD3309231823962 for F.Y.2017-2018 dated 26.09.2023, Revised Order bearing Reference No.TN-GST/33AACPC4175G1Z6/2017-2018 for F.Y.2017-2018 dated 06.06.2025 and the Rectification Order bearing Reference No.ZD3306250629173 for F.Y.2017-18 dated 06.06.2025 and quash the same, and direct the Respondent to refrain from taking any coercive action against the Petitioner.

For Petitioner	:	Mr.K.Hrithik Anand K
For Respondent	:	Ms.Amirtha Poonkodi Dinakaran Government Advocate

ORDER

Ms.Amirtha Poonkodi Dinakaran, learned Government Advocate 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 Government Advocate for the Respondent.

3. The Petitioner is before this Court against the impugned order dated 06.06.2025 which has been passed pursuant to an order dated 29.10.2024 in W.P.No.32237 of 2024. Earlier, a Show Cause Notice was issued for the tax period 2017 – 2018 under Section 74 of the respective GST enactments. The Petitioner however failed to respond to the same and has thus suffered an adverse order in the hands of the Respondent on 29.12.2023.

4. Aggrieved by the same, the Petitioner had filed the aforesaid Writ Petition which came to be allowed by an order dated 29.10.2024 with the following observations:-

> "*8.Accordingly, this Court passes the following orders:*
>
> *(i)The impugned order dated 29.12.2023 and the consequential order dated 04.06.2024 are set aside and matter is remanded back to the respondent for fresh consideration.*
>
> *(ii)While remanding the matter, it is made clear that the impugned orders are set aside subject to the condition that the*

petitioner deposit 10% of the disputed tax within a period of four weeks from the date of receipt of a copy of this order.

(iii)Thereafter, the petitioner shall file a reply within three weeks and after the filing of reply, the respondent is directed to provide a personal opportunity of hearing by issuing a clear 14 days notice and after hearing the petitioner is full, shall pass necessary orders in accordance with law."

However, the Petitioner has not complied by filing a reply.

5. The Petitioner was required to file a reply within a period of three weeks and thereafter the Respondent was required to provide a personal opportunity of hearing by issuing a clear 14 days notice. Instead the Petitioner waited till the personal hearing notice dated 10.12.2024 and thereafter the Petitioner has filed a skeletal reply on 13.05.2025 after taking further time. The skeletal reply which was filed by the Petitioner has been considered and thus the impugned order dated 06.06.2025 has been passed.

6. The challenge to the impugned order dated 06.06.2025 is primarily on

the ground that there is *suo motu* rectification of the order passed on 06.06.2025.

7. A reading of the pre-amble to the order clearly indicates that the order has been passed pursuant to 29.10.2024 in W.P.No.32237 of 2024 The order is a detailed order and therefore the challenge to the impugned order on the ground that there is a procedural irregularities in passing the aforesaid order cannot be countenanced.

8. This Writ Petition was filed on 08.09.2025 and has been brought up for admission today. The limitation for filing the appeal within three months would have expired on 06.09.2025. The Writ Petition has been filed within the condonable period of limitation under Section 107 of the respective GST enactments.

9. Considering the same, this Writ Petition is disposed of by giving liberty to the Petitioner to challenge the impugned order dated 06.06.2025 before the Appellate Authority within a period of 30 days from the date of receipt of a copy of this order. In case the Petitioner files such an appeal within such time, the Appellate Authority shall dispose the appeal without reference to limitation, considering the fact that the Petitioner has filed this writ petition on 08.09.2025.

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

05.11.2025

Neutral Citation : Yes / No

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<u>To</u>:

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Government of Tamil Nadu,
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C.SARAVANAN, J.

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