IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 29.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.40991 of 2025
and
W.M.P.Nos.45949, 45952 & 45953 of 2025

Amman Arul Electricals
Rep by its proprietor Karuppanan Palanisamy
NO.190, Park Road,
Dharapuram, Tiruppur 638656 ... Petitioner

Vs.

The Commercial Tax Officer
Dharapuram, Tiruppur – III, Tiruppur. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of the impugned summary order dated 22.02.2025 in DRC-07 vide Ref.No.ZD330225233499C and the impugned order of rejection of application for rectification dated 14.08.2025 vide Ref.No.ZD3308251519907 passed by the respondent and quash the same as arbitrary, against the principles of natural justice and total inconformity with the provisions of the GST Act, 2017.

For Petitioner : Mr.K.Vasanthanayagan

For Respondent : Mr.C.Hariharan
Special Government Pleader

ORDER

Mr.K.Vasanthanayagan, learned Special 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 Government Advocate for the Respondent.

3. In this writ petition, the petitioner has challenged the impugned order dated 22.02.2025 and order dated 14.08.2025 whereby the application dated 22.05.2025 filed under Section 161 was rejected.

4. The facts on records revealed that the petitioner was issued with the show cause notice dated 26.11.2024. The petitioner failed to file response in time. Thereafter the petitioner was called upon for personal hearing on the following three dates viz., 11.12.2024, 08.01.2025, 04.02.2025. Thereafter the petitioner filed a reply through portal on 10.02.2025 pursuant to which the impugned order dated 22.02.2025 has been passed.

5. Reading of the aforesaid order dated 22.02.2025 indicates that it is the detailed order and therefore, does not call for any interference in the hands of this court under Article 226 of the Constitution of India.

6. I do not find any procedural irregularity in passing of the aforesaid order dated 22.02.2025. I also finds no merits in the challenge to the subsequent order dated 14.08.2025 whereby the application filed under Section 161 of the respective GST Enactment, on 22.05.2025 was rejected.

7. The petitioner has filed this writ petition after the time for filing the appeal against the order dated 22.02.2025 filed long before in DRC-07 of the respective GST Enactment. Following the consistent view taken under similar circumstances, I am inclined to give liberty to the petitioner to challenge the aforesaid order before the appellate commissioner within a period of 30 days from the date of receipt of a copy of this order subject to the petitioner depositing 25% of the disputed tax in cash.

8. In case the Petitioner complies with the above stipulations, the appellate authority/Respondent shall dispose of the appeal on merits, without

further reference to the limitations and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months of such reply/pre-deposit. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner shall also stand automatically raised/vacated.

9. Needless to state, before passing final order, the petitioner shall be heard.

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

29.10.2025

Neutral Citation : Yes / No

gv

To:
The Commercial Tax Officer
Dharapuram, Tiruppur – III, Tiruppur.

C.SARAVANAN.,J.
Gv

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and
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