IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 04.11.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.40842 of 2025
and
W.M.P.Nos.45774 & 45775 of 2025

Tvl. Tamil Nadu Steels and Cements,
GSTIN: 33AEYPV6757K1ZC,
Represented by its Proprietor Vincent
422/1, Near KR Hospital, SRKV Post,
MTP Road, Periyanaickenpalayam,
Coimbatore – 641 020. ... Petitioner

Vs.

The State Tax Officer,
Peiyanaickenpalayam Assessment Circle,
Commercial Taxes Building,
Dr. Balasundarm Road,
Coimbatore – 641 018. ... Respondent

Writ Petitions filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records pertaining to the impugned Order in Form GST DRC 07 bearing reference no.ZD330424185200U dated 24.4.2024 issued by the Sole Respondent and quash the same.

For Petitioner : Mr.G.Derrick Sam

For Respondent : Mr.V.Prashanth Kiran
Government Advocate

ORDER

Mr.V.Prashanth Kiran, learned Government Advocate, takes notice for the respondent.

2. With the consent of the learned counsel for the petitioner and learned Government Advocate for the respondent, this Writ Petition is being disposed of at the time of admission.

3. The petitioner is before this Court against the impugned Order dated 24.04.2024 passed for the tax period 2018-2019 after the petitioner's application filed under Section 161 of the GST enactment to rectify the impugned order turned futile as the respondent rejected the said application by an Order dated 07.10.2024.

4. The present writ petition has been filed only on 23.10.2025, when the department initiated recovery proceedings pursuant to the impugned Order dated 24.04.2024.

5. The learned counsel for the petitioner would submit that the dispute has arisen purely on account of the difference in GSTR-1 and GSTR-3B filed by the petitioner.

6. The learned counsel for the petitioner would further submit that the total taxable turnover of the petitioner during the period 2018-2019 was Rs.3,14,17,746/-, and total tax payable by the petitioner on the local supplies

during the period 2018-2019 was Rs.70,43,762/- (Rs.35,21,881 towards CGST and Rs.35,21,881/- towards SGST).

7. The learned counsel for the petitioner would further submit that on account of the mistake in GSTR-09, demand proposed in the show cause notice in DRC-01 dated 27.12.2023, has been confirmed vide impugned order in DRC-07.

8. The learned counsel for the petitioner would further submit that since the impugned order was passed on 24.04.2024, the petitioner promptly filed an application for rectification of the impugned order on 23.07.2024 under Section 161 of the respective GST Acts. However, the respondent passed a template order rejecting the same vide Order dated 07.10.2024, which reads as under:

> *With reference to the application referred to above regarding rectification of order (details of which is mentioned in*

table below), the said application has not been found satisfactory for the reasons attached in annexure

Accordingly, the application is rejected.

Details of the order intended to be rectified

Sr.No	*Description*	*Particulars*
1	*Order Reference Number*	*ZD330424185200U*
2	*Date of Order*	*24/4/2024*

9. The learned counsel for the petitioner would further submit that the petitioner may be given one opportunity to explain the case before the respondent in response to the application dated 23.07.2024, and the petitioner is agreeable for deposit of the balance amount of the disputed tax of Rs.1,55,110/- confirmed vide impugned Order dated 24.04.2024 as a condition for the respondent to redo the exercise under Section 161 of the respective GST Acts.

10. The submissions of the learned counsel for the petitioner stand

recorded.

11. A reading of the impugned Order dated 07.10.2024 passed for the tax period 2018-2019 indicates that there is a total non-application of mind by the respondent while passing the order and that it is a template order.

12. Considering the same, the matter is remitted back to the respondent to pass a fresh order subject to the petitioner depositing the balance amount of the disputed tax of Rs.1,55,110/- in cash from the Petitioner's Electronic Cash Register within a period of thirty (30) days from the date of receipt of a copy of this order.

13. Within such time, the petitioner shall also file a reply with necessary documents to show cause notice in DRC-01 to substantiate the case by treating the impugned order as an addendum to the Show Cause Notice

dated 23.02.2024.

14. If the petitioner complies with the above stipulations, the respondent shall proceed to pass fresh orders on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months of such pre-deposit / filing of documents. It is needless to state that, before passing any such order, the petitioner shall be heard.

15. It is made clear that bank attachment, if any, shall be lifted subject to the deposit of the balance amount of the disputed tax as ordered above and the petitioner is not in arrears of any other amount barring the amount demanded under the respective impugned order.

16. 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.

17. With the above directions, this Writ Petition stands disposed of. Consequently, connected miscellaneous petitions are closed. No costs.

04.11.2025

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Neutral Citation : Yes / No

To

The State Tax Officer,
Peiyanaickenpalayam Assessment Circle,
Commercial Taxes Building,
Dr. Balasundarm Road,
Coimbatore – 641 018.

C.SARAVANAN, J.

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