IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 12.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.43620 of 2025
and
W.M.P.Nos.48730 & 48731 of 2025

Tvl.Apple Pharmacy,
Represented by its Proprietor M.Raja,
90/1, Vivekananda Road,
Ramnagar,
Coimbatore – 641 009. ... Petitioner

Vs.

The Assistant Commissioner (ST),
Ramnagar Assessment Circle,
Coimbatore. ... 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 respondent in the Impugned Order in GSTIN:33AJHPR3610D1ZN/2017-2018, dated 18.12.2023 along with consequential order in form DRC-07 bearing a Ref No.ZD3312231324503, dated 18.12.2023 for the period 2017-2018; suo moto Rectification Order dated 20.06.2024 along with the consequential order in form DRC-08 bearing reference number ZD330624191180M dated 20.06.2024, and quash the same as it is being contrary to the provision of CGST Act, 2017.

For Petitioner : Mr.S.Kannan
For Respondent : M/s.Amirthapoonkodi Dinakaran,
Government Advocate

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<u>O R D E R</u>

This Writ Petition is being disposed of at the time of admission with the consent of the learned counsel for the petitioner and the learned counsel for the respondent.

2. The petitioner is before this Court challenging the impugned order dated 18.12.2023, as modified by order dated 20.06.2024. The impugned assessment order dated 18.12.2023 preceded by a notice in DRC-01 dated 19.09.2023 issued under Section 74 of the respective GST Enactment. However, by the suo motu rectification order dated 20.06.2024, it has been stated that the order has been passed under Section 73 of the respective GST Enactment. The demand confirmed by the aforesaid rectification order dated

20.06.2024 are detailed below:

Sl.No.	Tax Period		Act	Tax	Interest	Penalty	Total
1	Jul 2017	Mar 2018	CGST	79406	89332	10000	1,78,738.00
2	Jul 2017	Mar 2018	SGST	79406	89332	10000	1,78,738.00

3. The learned counsel for the petitioner submitted that the impugned order passed on 18.12.2023 was passed ex parte, as the petitioner failed to respond to the notice in DRC-01 dated 19.09.2023. It is further submitted that the petitioner has discharged the entire tax liability as on 10.07.2024. The intimation of voluntary payment was confirmed, and the rectification was carried out vide GST DRC-03 dated 10.07.2024. However, interest and penalty still remains unpaid.

4. The learned counsel for the petitioner further submitted that the petitioner may be given an opportunity to explain the case afresh, with liberty to work out the remedy under Section 128A of the respective GST Enactment. Since the impugned assessment order, as modified by the rectification order, was passed ex parte, the petitioner can be allowed to submit a proper reply, enabling the respondent to pass a fresh order on merits. Liberty is also granted to the petitioner to work out the appropriate remedy in case the benefit under Section 128A is available. The petitioner shall file a reply to the show cause notice in DRC-01 dated 19.09.2023 within a period of 30 days from the date of receipt of a copy of this order. Upon such compliance, the respondent shall pas an appropriate order on merits in accordance with law.

5. The Writ Petition is disposed of with the above liberty. No costs. Consequently, connected W.M.Ps are closed.

12.11.2025

Neutral Citation : Yes / No

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To:

The Assistant Commissioner (ST),
Ramnagar Assessment Circle,
Coimbatore.

C.SARAVANAN, J.

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