IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 20.11.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.45356 of 2025
and W.M.P.Nos.50521 & 50523 of 2025

L. Rajeshwaran ... Petitioner

Vs.

1. The Deputy Commercial Tax Officer,
Mayiladuthurai Assessment Circle,
No.58, 1st Floor, Anna Thirumana Mandapam,
Sitharkadu, Mayiladuthurai – 609003.

2. The Assistant Commissioner,
Mayiladuthurai Assessment Circle,
No.58, 1st Floor, Anna Thirumana Mandapam,
Sitharkadu, Mayiladuthurai – 609003. ... Respondents

Writ Petition 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 vide DRC-07 dated 31.07.2023 for the Financial Year 2019-2020 issued in Reference No.ZD330723133497B by the 1st Respondent and quash the same.

For Petitioner : Mr.A.Mohamed Ismail
For Respondents : Mrs.K.Vasanthamala
Government Advocate

ORDER

The petitioner is before this Court against the impugned Order dated 31.07.2023 in Form GST DRC-07 passed for the tax period 2019-2020 by the 1st Respondent.

2. The impugned order was passed by the 1st respondent pursuant to the Show Cause Notice in Form GST DRC-01 dated 02.05.2023 issued under Section 74 of the respective GST enactments. By the impugned Order, the demand proposed in the aforesaid show cause notice has been confirmed.

3. It is noticed that the petitioner had also filed statutory appeal against the impugned Order dated 31.07.2023 before the appellate authority on 28.02.2024. However, the petitioner later withdrew the said appeal filed against the impugned order on 17.03.2025.

4. The appeal was withdrawn on account of the subsequent order passed by the 2nd respondent on 19.08.2024, pursuant to a Show Cause Notice dated 18.05.2024, demanding payment due to a mismatch in details between GSTR-07 and GSTR-3B for the aforesaid period.

5. During the course of the aforesaid proceedings, the petitioner also paid the tax and a part of the demand alone was confirmed by the 2nd Respondent vide Order dated 19.08.2024 apart from interest and penalty imposed on the petitioner.

6. The petitioner, thereafter, filed an application for rectification under Section 161 of the respective GST enactments and a rectification order came to be passed on 22.03.2025. Subsequently, the petitioner filed an application for settling the dispute under Section 128A of the respective GST enactments.

7. The learned counsel for the petitioner would submit that the payment of interest and penalty has now been waived pursuant to the Order dated 18.06.2025 passed by the 2nd respondent, which followed the Order dated 19.08.2024.

8. The learned Government Advocate for the respondents confirms that there is an overlap in the demand that has been confirmed by the impugned Order dated 31.07.2023 and the subsequent Order dated 19.08.2024 passed by the 2nd Respondent.

9. Having heard the learned counsel for the petitioner and learned Government Advocate for the respondents, the impugned order is liable to be quashed in the light of the subsequent orders passed by the 2nd Respondent. Consequently, the impugned order is quashed.

10. In view of the same, this Writ Petition deserves to be allowed and is accordingly allowed. Connected miscellaneous petitions are closed. No costs.

20.11.2025

raja

Neutral Citation : Yes / No

To

1. The Deputy Commercial Tax Officer,
   Mayiladuthurai Assessment Circle,
   No.58, 1st Floor, Anna Thirumana Mandapam,
   Sitharkadu, Mayiladuthurai – 609003.

2. The Assistant Commissioner,
   Mayiladuthurai Assessment Circle,
   No.58, 1st Floor, Anna Thirumana Mandapam,
   Sitharkadu, Mayiladuthurai – 609003.

C.SARAVANAN, J.

raja

W.P.No.45356 of 2025

20.11.2025