IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED :01.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.46950 & 46954 of 2025
and
WMP.Nos.52441, 52448 & 52449 of 2025

M/s.Ram Tex
Rep by its Proprietor Mr.Kuladaivel Gopal Rajasekaran
No.5C/1, Periyar Nagar, Kalkatty Thottam
Ganapathy, Coimbatore
Tamil Nadu 641 006 ….Petitioner in both cases

Vs

The Assistant Commissioner (ST)
Ganapathy Assessment Circle
Coimbatore Division
Tamil Nadu .. Respondent in both cases

Prayer in W.P.Nos.46950/2025 : 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 assessment Order in Ref.No.ZD33022568645A dated 26.02.2025 under Section 73 of the CGST/TNGST Act, 2017 for the Financial Year 2020-21 and uploaded the same along with the summary of Order in DRC07 from the files of the respondent herein and quash the same.

Prayer in W.P.Nos.46954/2025 : 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 Order of Rejection of Application for Rectification in Ref.No.ZD331025344181Y dated 29.10.2025 passed under Section 161 of the CGST/TNGST Act, 2017 from the files of the respondent herein and quash the same.

For Petitioner in both cases : Ms. Aparna Nandakumar
For Respondents in both cases: Mr.TNC.Kaushik,
Addl. Govt. Pleader

COMMON ORDER

Mr.TNC.Kaushik, learned Additional 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 Special Government Pleader for the Respondent.

3. In these Writ Petitions, the Petitioner has challenged the impugned Assessment Order dated 26.02.2025 and Order dated 29.10.2025 whereby application filed under Section 161 of the respective GST Enactments Act on 14.05.2025 against the Order dated 26.02.2025 impugned in WP.No.46950 of 2025 has been rejected.

4. Learned counsel for the Petitioner submits that the Petitioner will be satisfied if the matter is remitted back to the respondent by quashing the second mentioned impugned Order by Order dated 29.10.2025 by giving liberty to the Petitioner to explain the case afresh as the Order has been passed without

considering the petitioner's application dated 14.05.2025.

5. Learned Additional Government Pleader for the Respondent on the other hand would submit petitioner has an alternative remedy against the Order dated 29.10.2025 and therefore, petitioner may be advised to file an appeal as the limitation for filing such an appeal before the Appellate Authority has still not expired.

6. Having considered the submissions made by the petitioner and the learned Additional Government Pleader for the respondent, I am of the view that the challenge to the Assessment Order dated 26.02.2025 impugned in WP.No.46950 of 2025 is concerned, is not made out. Therefore, WP.No.46950 of 2025 is liable to be dismissed. However, reading of the impugned Order dated 29.10.2025 rejecting the application for rectification filed on 14.05.2025 to rectify the Order dated 26.02.2025 impugned in WP.No.46950 of 2025 calls for interference as the Order was passed without any reasons and without affording an opportunity of personal hearing to the petitioner

7. Considering the same, the said Writ Petition deserves to be allowed. Accordingly, W.P.No.46950 of 2025 is dismissed and WP.No.46954 of 2025 is

C.SARAVANAN.,J
gv

Ordered/allowed by remitting the case back to the respondent to pass a fresh Order in view of Order dated 29.10.2025.

8. Needless to state Petitioner shall be heard before final Orders are passed. Petitioner shall file all required documents in support of the application filed for rectification on 14.05.2025 within a period of 30 days from the date of receipt of a copy of this Order.

9. Subject to the petitioner complying with the above stipulations, the Respondent shall pass a fresh Order on merits in view of the Order dated 29.10.2025.

10. In the result, WP.No.46950 of 2025 is dismissed and W.P.No.46954 of 2025 is allowed. No costs. Connected Writ Miscellaneous Petitions are closed.

01.12.2025

Neutral Citation : Yes / No
gv

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To:

The Assistant Commissioner (ST)
Ganapathy Assessment Circle
Coimbatore Division
Tamil Nadu