IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25-11-2025

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 46002 of 2025
AND
WMP NO. 51300 OF 2025,WMP NO. 51302 OF 2025

1. S.Umashankar
Prop.of M/s.US Electricals, New No.22, Old No.17C, 1st Cross Street, Samiyar Madam, Vyasarpadi, Chennai 600039

Petitioner(s)

Vs

1. Assistant Commissioner (ST)(FAC)
Washermanpet Assessment circle,
O/o.the Commercial Taxes Department,
No.32, Integrated Commercial Taxes Building, Elephant Gate, Chennai- 600 003.

Respondent(s)

PRAYER

calling for the records of the Impugned Orders passed by the Respondent in Form DRC 07 vide Ref.No.ZD330425170793A dated 23.04.2025 and consequential rejection of rectification application vide Ref.No.ZD330825247311K dated 21.08.2025 and quash the same and consequently, direct the respondent to reconsider the matter afresh after considering the documents for availment of ITC filed by the petitioner and pass.

For Petitioner(s): P.Jitendra Kumar

For Respondent: Ms. Amirtha Poondodi Dinakaran

Government Advocate

ORDER

Ms. Amirtha Poondodi Dinakaran, learned Government Advocate takes notice for the Respondent.

2. This Writ Petition is being disposed of at the time of admission after hearing the learned counsel for the Petitioner and learned Government Advocate for the Respondent.

3. The petitioner has challenged the impugned order in FORM GST DRC-07 dated 23.04.2025 passed under Section 74 of the respective GST enactments, pursuant to the Show Cause Notice in GST DRC-01 dated 15.11.2023 for the tax period between April 2019 and March 2020 and subsequent order dated 21.08.2025, whereby the petitioner's application dated 04.06.2025 seeking for rectification of the order dated 23.04.2025 has been rejected.

4. Reading of the second mentioned order dated 21.08.2025 indicates that the petitioner's reply has been considered and final order has been passed, taking note of the fact that the supplier of the petitioner viz., Tvl. S.M. Traders was identified as a non existing tax payer and was doing business by issuing

fake invoices and e-way bills. Since the order is a detailed order passed on merits, liberty can be given to the petitioner to file an appeal against the second mentioned order dated 21.08.2025, rejecting the application for rectification of the order dated 23.04.2025 filed on 04.06.2025, before the Appellate Authority.

5. Accordingly, this writ petition is disposed of by giving liberty to the petitioner to challenge the order dated 21.08.2025 before the Appellate Authority within a period of thirty (30) days from the date of receipt of a copy of this order. The Petitioner shall deposit 10% of the disputed tax as is contemplated under Section 107 of the respective GST enactments before the Appellate Authority. No costs. Connected Writ Miscellaneous Petitions are closed.

25-11-2025

Index:Yes/No
Speaking/Non-speaking order
Internet:Yes
Neutral Citation:Yes/No
ab

To

1.Assistant Commissioner (ST)(FAC)
Washermanpet Assessment circle,
O/o.the Commercial Taxes Department,
No.32, Integrated Commercial Taxes
Building, Elephant Gate, Chennai- 600
003.

C.SARAVANAN J.

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