IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 26-11-2025

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 46269 of 2025

and W.M.P. Nos.51610 & 51612 of 2025

Tvl. S.A Agro Service
Rep By Its Proprietor - Y Selvam
No.184-1, Rasa Gounder Layout,
Palakkad Main Road,
KG Chavadi, Coimbatore 641 105.
GSTIN: 33BJKPS6699M1Z4.

..Petitioner

Vs

The Deputy State Tax Officer
Office Of The Deputy Commercial Tax Officer,
Perur Assessment Circle,
Coimbatore.

..Respondent

PRAYER – This Writ Petition is filed under Article 226 of the Constitution of India, seeking to issue a Writ of Certiorari, calling for the records of the impugned proceedings of the respondent in GSTIN 33BJKPS6699M1Z4 /2018-19 dated 15.04.2024 and the consequential Summary Order of the Impugned proceedings vide FORM GST DRC 07 in Reference No. ZD330424111876H dated 15.04.2024 for the Tax Period April 2018 - March 2019 quash the same.

For Petitioner: Mr.S. Rajasekar

For Respondent: Mr.V.Prashanth Kiran,
Government Advocate

O R D E R

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

2.This Writ Petition is filed calling for the records of the impugned proceedings of the Respondent in GSTIN 33BJKPS6699M1Z4 /2018-19 dated 15.04.2024 and the consequential Summary Order of the Impugned proceedings vide FORM GST DRC 07 in Reference No. ZD330424111876H dated 15.04.2024 for the Tax Period April 2018 - March 2019 and quash the same.

3.The Petitioner is before this Court against the impugned order dated 15.04.2024. The impugned order had preceded a notice in GST DRC – 01 dated 28.12.2023. In response to the same, the Petitioner filed a reply on 01.02.2024. In the reply, the Petitioner has stated as follows:-

> "I HAVE PAID THE TAX AMOUNT FOR THE YEAR 2018-19 ADJUSTED IN DRC-03 SO HELP ME TO DROP THIS NOTICE."

4.It is in this background, after appropriating the amount paid by the Petitioner, on 30.01.2024, as has been stated in paragraph No.6 (actually 23.01.2024), the Respondent by the impugned order dated 15.04.2024, charged interest on the Petitioner under Section 50 and imposed a total penalty under Section 73(9) of the TNGST/CGST Act, 2017. The entire proceedings is under Section 73 of the respective GST enactment. The Petitioner had an opportunity to avail the amnesty under Section 128A of the respective GST enactment read with notification. However, the last date for availing the aforesaid benefit has also expired on 30.06.2025. The Petitioner has now approached this Court against the impugned order dated 15.04.2024.

5.In my view, the order does not warrant any interference as no procedural irregularity can be discerned in the procedure adopted while passing the impugned order dated 15.04.2024. Therefore, this Writ Petition is liable to be dismissed and is accordingly, dismissed. It is however open for the Petitioner to move an application under Section 80 of the respective GST enactment, for payment of the aforesaid amount by way of instalments if the petitioner so desires.

26-11-2025

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

C.SARAVANAN, J.

GSA

To

The Deputy State Tax Officer,
Office Of The Deputy Commercial Tax Officer,
Perur Assessment Circle, Coimbatore.

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