



WEB COPY



W.P.No.47749 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 08.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.47749 of 2025

and

W.M.P.No.53307 and 53311 of 2025

Tvl.VRR Enterprises
represented by its proprietor
Mr.Ramachandran Ramesh
No.15, Sakthivel Nagar,
Peravallur, Chennai
Tamil Nadu 600 0082

... Petitioner

Vs.

The Deputy State Tax Officer – 1,
Perambalur Assessment Circle,
No.1,2nd Floor, PPJM Building Annex,
Greens Road, Chennai – 600 006.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records of the impugned proceedings in GSTIN No. 33AFVPRO400H1ZK/2019-20 dated 27.08.2024 along with its consequential summary order in Reference No.ZD330824238544A dated 27.08.2024 for the financial year 2019-20 passed by the respondent and quash the same as illegal and not in accordance with law and consequently direct the respondent to conduct fresh assessment proceedings after providing a reasonable opportunity of hearing to the petitioner in accordance with law and pass orders.



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For Petitioner : Ms.S. Premalatha
For Respondents : Ms. Amirtha Dinakaran
Government Pleader

ORDER

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

2. This Writ Petition is being disposed of at the stage of admission itself with the consent of the learned counsel for the Petitioner and the learned Special Government Pleader for the Respondents.

3. The petitioner is before this Court against the impugned order dated 27.08.2024 in Form Gst DRC-07 for the financial year 2019-2020. By the impugned order, the demand that was proposed in the Show Cause in DRC-1 dated 23.05.2024 has been confirmed, as the petitioner failed to respond to the same.

4. A reading of the impugned order indicates that the defect pointed out in the aforesaid Show Cause Notice pursuant to which the demand has been confirmed against the petitioner by the impugned order is cured by a statutory intervention in respective GST Enactments.



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5. The aforesaid statutory intervention is in the light of the insertion of Sections 16(5) and 16(6) to the respective GST Enactments inserted by **Finance (No.2) Act, 2024 (15 of 2024)** dated **16.08.2024** vide **SO 4253(E)** with retrospective effect from **01.07.2017**.

6. In view of the above, the impugned order is quashed and the case is remitted back to the Respondent to pass a fresh order on merits after hearing the petitioner and in accordance with law as expeditiously as possible, preferably within a period of three months from the date of receipt of a copy of this order.

7. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

08.12.2025

smn

Neutral Citation : Yes / No

To:

The Deputy State Tax Officer – 1,
Perambalur Assessment Circle,
No.1,2nd Floor, PPJM Building Annex,
Greens Road, Chennai – 600 006.



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C.SARAVANAN, J.

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