IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18-12-2025

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 49489 of 2025
and W.M.P. Nos.55293 & 55294 of 2025

Tvl. TRK Textile (India) Private Limited,
Represented by its Director,
Mrs. Sathya Saravanan K,
46, KKR Nagar 2nd Street,
Amarjothi Garden Extension,
Tiruppur, Tamil Nadu -641 604.

..Petitioner(s)

Vs

The Assistant Commissioner (ST),
Bazaar Circle, Tiruppur- II,
Tiruppur, Tamil Nadu.

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records on the files of the Respondent herein in Case ID.AD330525088936K dated 24.07.2025, Order under section 73 and the summary of the order in Form GST DRC-07 both issued in Reference No. ZD330725267412E dated 24.07.2025 for the tax period 2022-23 and Consequential Rectification order passed by the Respondent in Reference No ZD331125207168Q dated 12.11.2025 and quash the same.

For Petitioner(s): Mr.Jayaprathap A N R

For Respondent(s): Mrs.K.Vasanthamala
Government Advocate

O R D E R

Mrs.K.Vasanthamala, learned 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 Government Advocate for the Respondent.

3.In this Writ Petition, the Petitioner has challenged the impugned order dated 24.07.2025 passed under Section 73 of the respective GST Enactments for the tax period 2022-2023 and rectification order dated 12.11.2025, whereby, the Petitioner's application for rectification filed on 25.07.2025 under Section 161 of the TNGST Act, 2017 was rejected.

4.The specific case of the Petitioner is that the Petitioner was issued with a Show Cause Notice dated 13.05.2025 (detailed summary dated 16.05.2025) to which the Petitioner had replied on 18.07.2025. However, the said reply was not considered by the Respondent while passing the impugned order.

5.It is submitted that in the impugned order dated 24.07.2025, it has been stated as if the Petitioner had not filed a reply. The learned counsel for the Petitioner submits a shown screen shot of the reply in Form GST DRC-06 to show that the Petitioner's reply was indeed uploaded on 18.07.2025, however the same was not considered. It is further submitted that despite the reply not being considered, an attempt to rectify the impugned assessment order was rejected vide impugned order dated 12.11.2025.

6.Learned counsel for the Petitioner further submitted that 40% of the disputed tax has already been recovered from the Petitioner's electronic credit ledger. To substantiate the same, the learned counsel for the Petitioner had also drawn the attention of this Court to the Petitioner's electronic credit ledger.

7.The Petitioner cannot be found fault. There is no justification in passing either the impugned assessment order dated 24.07.2025 or the rejection order dated 12.11.2025 without considering the petitioner's reply dated 18.07.2025.

8.Considering the same, the impugned orders are quashed and the case is remitted back to the Respondent to pass a fresh order on merits within a period of thirty (30) days from the date of receipt of a copy of this order.

C.SARAVANAN, J.

GSA

9.Needless to state, before passing any such order, the Respondent shall give due notice to the Petitioner.

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

18-12-2025

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

GSA

To

The Assistant Commissioner (ST),
Bazaar Circle, Tiruppur- II,
Tiruppur, Tamil Nadu.

WP No. 49489 of 2025
and W.M.P. Nos.55293 & 55294 of 2025