



W.P.(MD) No.15539 of 2025

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 10.06.2025

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD) No.15539 of 2025

M/s. R.C Ravichandran Contractor,
rep. by its Proprietor R.C.Ravichandran

... Petitioner

Vs

The Assistant Commissioner (ST),
Pudukkottai -I Assessment Circle,
Commercial Taxes Office,
Pudukkottai District.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus to call for the records relating to the assessment proceedings culminating in the impugned summary order passed by the respondent in Form GST DRC-07 dated 30.08.2024 bearing Reference No. ZD330824299536U, in respect of GSTIN. 33ALGPR6382P1ZC/2019-20, and quash the same as being illegal, arbitrary, and passed in gross violation of principles of natural justice and statutory provisions, consequently, direct the respondent to reassess the petitioner's tax liability for the Financial Year 2019-20 de novo, after issuing a fresh Show Cause Notice and granting a reasonable



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opportunity of hearing, while duly considering all relevant materials including amended returns, DRC-03 payments and corrected turnover figures, declare the impugned order as void ab initio for want of due process under Section 75(4) of CGST Act and Rule 142 of CGST Rules and direct the respondent to consider and process the petitioner's application for waiver of interest and penalty under the Finance Act (No.2) of 2024.

For petitioner : Mr. Maharajan

For respondents : Mr.R.Suresh Kumar
Additional Government Pleader

ORDER

Heard the learned counsel for the petitioner and the learned Additional Government Pleader for the respondent.

2. The Impugned order, dated 30.08.2024 has preceded a notice in DRC 01 under Section 73 of the TNGST Act, 2017, which was also dated 30.08.2024.

3. Although the notice states that an opportunity of being heard shall be extended to the petitioner on working hours of the office of the respondent, the order has been passed on the same date. Thus, there is a violation of principles of



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natural justice, although the petitioner had an opportunity to file statutory appeal.

4. The fact remains that there is a violation of principles of natural justice, latches cannot be operated against the petitioner. Hence, the impugned order is set aside and the case is remitted back to the respondent to pass orders on merits and in accordance with law as expeditiously as possible preferably within a period of three (3) months from the date of receipt of a copy of this order.

5. The petitioner shall file a reply within a period of 30 days from the date of receipt of your copy of this order.

6. This Writ Petition is allowed with the above directions. No costs.

Index : Yes / No

Internet : Yes / No

apd

To

The Assistant Commissioner (ST),
Pudukkottai -I Assessment Circle,
Commercial Taxes Office,
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C.SARAVANAN, J.

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