BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 16.06.2025

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THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD)Nos.16184 and 16185 of 2025
and
W.M.P(MD)Nos.12260, 12261, 12270 and 12271 of 2025

W.P(MD)No.16184 of 2025

NTC Infrastructure and Engineering Private Limited,
Represented by its Managing Director,
Mr.Raaja Sundaram,
491, Kangeyampalayam,
Kuppam Post,
Aravakuruchi Taluk,
Karur, Tamil Nadu 639111 ... Petitioner

Vs.

The Assistant Commissioner (ST) (Inspection),
Office of the Joint Commissioner (SI) (Intelligence),
Commercial Taxes Annexe Building,
No.161, Meenakshi Sundarar Salai,
Erode – 638001. ...Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, calling for the records in the file of the Respondent and quash the Impugned order under section 73 of the Tamil Nadu Goods and Service Tax Act, 2017/Central Goods and Service Tax Act, 2017 having GSTIN 33AADCN8290K1Z4 dated 10.12.2024 along with Summary of the Order in Form GST DRC 07 dated 10.12.2024 Respondent having Reference No.ZD331224080753I and Rectification order dated 11.04.2025 in Reference No. ZD330425101607Q passed by the Respondent for the FY 2020-21.

For Petitioner : M/s.NV.Lakshmi

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

W.P(MD)No.16185 of 2025

NTC Infrastructure and Engineering Private Limited,
Represented by its Managing Director,
Mr.Raaja Sundaram,
491, Kangeyampalayam,
Kuppam Post,
Aravakuruchi Taluk,
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For Petitioner	:	M/s.NV.Lakshmi
For Respondent	:	Mr.R.Suresh Kumar Additional Government Pleader

COMMON ORDER

Mr.R.Suresh Kumar, learned Additional Government Pleader takes notice for the respondent.

2. This is the second round of litigation before this Court. Earlier, the petitioner had approached this Court in W.P(MD)Nos.1471 to 1473 of 2024 against the impugned assessment orders passed under Section 73 of the Tamil Nadu Goods and Services Tax Act, 2017 on 29.09.2023. Since the petitioner had not participated in the proceedings, the said assessment orders were set aside and the case was remitted to the respondents to pass a speaking order within a period of six weeks from the date of receipt of a copy of the order.

3. It is the specific case of the petitioner that without complying with the time line prescribed in the order dated 16.04.2024, an assessment order

came to be passed on 10.12.2024. It is therefore submitted that the proceedings deemed to have been abated in view of the time line fixed by this Court vide order dated 16.04.2024. It is the further case of the petitioner that aggrieved by the order, dated 10.12.2024, the petitioner filed a rectification application under Section 161 of the Tamil Nadu Goods and Services Tax Act, which was rejected by the respondent vide order dated 11.04.2025 has now rejected on the ground that no case was made out for rectification.

4. The learned counsel for the petitioner submits that in view of the impugned order, the petitioner is left without remedy, as the petitioner cannot file an appeal before the appellate Commissioner against the order, dated 10.04.2024, which was belatedly passed contrary to the time line fixed by this Court in its order, dated 16.04.2024. Hence, he prayed for quashing the impugned order.

5. The learned Additional Government Pleader for the respondent, on the other hand, submits that the petitioner has an alternate remedy against the order dated 11.04.2025 and therefore, he submits that the writ petition is liable to be dismissed.

6. I have considered the arguments advanced by the learned counsel for the petitioner and the learned Additional Government Pleader for the respondent.

7. The case law settled in the context of service law cannot be imported for adjudication orders to be passed under the tax laws. No prejudice can be caused to the petitioner merely, because there was a delay in passing the order within a period of six weeks stipulated vide order dated 16.04.2024. In any event, petitioner challenged the order, dated 10.04.2024 before the respondent by way of rectification under Section 161 of the Tamil Nadu Goods and Services Tax Act by filing an application on 10.03.2025. However, it has been rejected vide order dated 11.04.2025.

8. In view of the dismissal of the rectification application dated 10.03.2025 on 11.04.2025, it cannot be construed that the order, dated 10.04.2024 is deemed to have merged with the order, dated 11.04.2025 in terms of the decision of the Hon'ble Supreme Court in the case of ***Kunhayammed and others Vs State of Kerala*** reported in ***AIR 2000 Sc 2587***. However, the pendency of rectification application will entitle the petitioner to invoke Section 14 of the Limitation Act, 1963. Therefore, liberty is granted

to the petitioner not only to file an appeal against the order, dated 11.04.2025 rejecting the request of the petitioner to rectify the order, dated 10.04.2024 within a period of thirty days from the date of receipt of a copy of this order but also against order dated 10.04.2024 within such time. However, it is made clear that if such an appeal is not filed within such time, the demand confirmed vide order, dated 10.04.2024 shall stand crystallized and the respondent is at liberty to initiate appropriate proceedings against the petitioner in accordance with law to recover the tax. In the meantime, the respondents are directed not to initiate any coercive steps to recover the tax confirmed vide order dated 10.04.2024 for a period upto thirty days from the date of receipt of a copy of this order.

9. These writ petitions stand dismissed with the above liberty. There shall be no order as to costs. Consequently, the connected miscellaneous petitions are closed.

16.06.2025

NCC : Yes / No
Index : Yes / No
Internet : Yes / No
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To

The Assistant Commissioner (ST) (Inspection),
Office of the Joint Commissioner (SI) (Intelligence),
Commercial Taxes Annexe Building,
No.161, Meenakshi Sundarar Salai,
Erode – 638001.

C.SARAVANAN, J.

sn

W.P(MD)Nos.16184 and 16185 of 2025

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