BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **18.06.2025**

CORAM:

THE HONOURABLE MR.JUSTICE **C.SARAVANAN**

W.P.(MD) No.16330 of 2025
and
W.M.P.(MD) No.12402 of 2025

M/S.Sri Modern Agencies,
GSTIN 33ATYPS8193B1Z1
rep by its Proprietor
R.Sekar,
74/76, Anna Nagar,
Madurai Road,
Srivilliputhur,
Virudhunagar 626 125. ... Petitioner

/vs./

The State Tax Officer,
Commercial Taxes Department,
Srivilliputhur Assessment Circle,
Virudhunagar 626 125. ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus, to call for the records on the files of the respondent in GSTIN.33ATYPS8193B1Z1/2020-21 dated 18.02.2025 for the assessment year 2020-21 and to quash both as nonspeaking, illegal, arbitrary, undue enrichment, without jurisdiction and further direct the respondent to pass an order afresh after considering the replies and records dated 20.01.2025 and 22.01.2025 including opportunity of personal hearing.

For Petitioner : Mr.N.Sudalai Muthu

For Respondent : Mr.J.K.Jeyaseelan
Government Advocate

ORDER

Mr.J.K.Jeyaseelan, learned Government Advocate takes notice for the respondent.

2.The petitioner is before this Court against the impugned order, dated 18.02.2025, passed for the assessment year 2020-21.

3.It is the specific case of the petitioner that the impugned order has preceded the show cause notice in DRC 01 dated 29.11.2024, which was replied back by the petitioner on 22.01.2025, which has been duly acknowledged in Form GST DRC 06. However, the impugned order states that the petitioner has not replied to the same.

4.The learned counsel for the petitioner submits that the petitioner had moved an application for rectification of the said order on 08.05.2025. However, the respondent has rejected the same on 10.06.2025, based on the circular of the Board.

5.Having considered the submissions made by the learned counsel for the petitioner and the learned Government Advocate for the respondent, I am of the view that the petitioner has made out a case for interfering with the impugned order, as the impugned order clearly records that the petitioner has not replied, even though the petitioner has indeed replied on 22.01.2025, which has been duly acknowledged in Form GST DRC 06.

6.Under these circumstances, the impugned order is quashed and the case is remitted back to the respondent to pass a fresh order on merits 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. Needless to state, before passing final orders, the reply of the petitioner shall be considered and the petitioner shall also be heard.

7.Accordingly, the Writ Petition is allowed. No costs. Consequently, connected Miscellaneous Petition is closed.

18.06.2025

Index : Yes / No
Internet : Yes / No
mm

To

The State Tax Officer,
Commercial Taxes Department,
Srivilliputhur Assessment Circle,
Virudhunagar 626 125.

C.SARAVANAN, J.

mm

W.P.(MD) No.16330 of 2025

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