BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 01.07.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD).No.17731 of 2025 and
W.M.P(MD) No.13538 of 2025

Sulochana.M ... Petitioner

Vs.

The Assistant Commissioner (ST),
Kamarajar Salai Circle,
Commercial Tax Building,
Madurai. ...Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, to call for the records in the impugned order in Form GST DRC 07, dated 04.02.2025 in Ref. No. ZD3302250313554W dated 04.02.2025 and subsequent order in Ref. No. ZD330325137752J dated 19.03.2025 issued by the respondent and quash the same as it is without jurisdiction and clear violation of statutory provisions.

For Petitioner : Mr.Karunakar.S

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

ORDER

In this Writ Petition, the petitioner has challenged the impugned assessment order in Form GST DRC 07, dated 04.02.2025 for the tax period 2017 to 2018. The impugned order, dated 19.03.2025 has been passed under section 161 of respective TNGST Act, 2017, rejecting the application filed for rectification of the assessment order passed on 04.02.2025.

2. It is the specific case of the petitioner that earlier the petitioner was issued with notice for the financial year 2017-18 in Form GST DRC 01, dated 30.09.2023 and the same culminated in an order, dated 28.12.2023 in Form GST DRC 01, against which, the petitioner had preferred an appeal before the Appellate Commissioner in ARN#AD3304240219169, which has been acknowledged by the appellate authority on 16.09.2024. *Prima facie* there are indication that the rejection of the application filed under Section 161 of respective TNGST Act, 2017 vide order dated 19.03.2025 suffers from non application of mind in view of the earlier order passed on 28.12.2023 in Form GST DRC 07. The petitioner had also filed a reply to the notice issued in Form GST DRC 01, dated 30.09.2023 before order dated 28.12.2023 came to be passed.

3. Considering the submissions made by the learned counsel for the petitioner and the respondent, impugned order, dated 19.03.2025 passed under Section 161of the said Act stands quashed and remitted back to the respondent to pass a fresh order in accordance with law as expeditiously as possible preferably within a period of six months from the date of receipt of copy of this order. Pending disposal of the aforesaid application, recovery proceedings. Pursuant to the impugned order dated 04.02.2025 shall also be kept in abeyance.

4. Before passing order in the recovery proceedings, the petitioner shall be heard.

5. With the above said direction, this Writ Petition stands disposed of. Consequently, connected Miscellaneous Petition is closed. No costs.

01.07.2025

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

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C.SARAVANAN, J.

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To

The Assistant Commissioner (ST),
Kamarajar Salai Circle,
Commercial Tax Building,
Madurai.

W.P(MD).No.17731 of 2025

01.07.2025