BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 23.07.2025

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THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD) No.19595 of 2025 and
W.M.P(MD) No.15052 of 2025

M/s.Arunprakash Enterprises ... Petitioner

Vs.

The Assistant Commissioner (ST),
Thirupparankundram Assessment Circle,
Madurai. ...Respondents

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 impugned Order DRC 07 Ref.No.ZD330225262553L, dated 25.02.2025 issued by the respondent and quash the same as it is without jurisdiction and clear violation of statutory provisions.

For Petitioner : Mr.S.Karunakar

For Respondent : Mr.R.Sureshkumar
Additional Government Pleader

ORDER

This Writ Petition is disposed of at the time of admission after hearing the learned counsel for the petitioner and the learned Additional Government Pleader for the respondent.

2. The petitioner is aggrieved by the impugned order, dated 25.02.2025, issued by the respondent in Form GST DRC 07, for the tax period 2020-21. The impugned order has preceded with the notice in GST DRC 01, dated 25.11.2024. Even though, there are several notices and reminders were sent to the petitioner, he failed to appeared for personal hearing and thus, has suffered by an adverse assessment order in the hands of the respondent. Although the petitioner has an alternate remedy under Section 107 of TN GST Act before the Appellate Commissioner, time for filing an appeal is expired. Hence, the petitioner has approached this Court.

3. The learned counsel for the petitioner would submit that the entire tax demand was recovered from the petitioner's credit ledger by the respondent on 03.06.2025, as evident from the extract of the electronic credit ledger dated the same.

4. The learned Additional Public Prosecutor also confirms that the entire tax demand was recovered from the petitioner's electronic credit ledger on 03.06.2025.

5. Considering the above, the impugned order passed in Form GST DRC 07, dated 25.02.2025 by the respondent is quashed. The respondent is directed to pass a fresh order on merits as expeditiously as possible, preferably, within a period of three months from the date of receipt of copy of this order. The impugned order stands quashed shall be treated as addendum to the show cause notice in Form GST DRC 01, dated 25.11.2024. The petitioner shall file a reply within a period of 30 days from the date of receipt of copy of this order.

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

23.07.2025

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),
Thiruparankundram Assessment Circle,
Commercial Tax Building,
Madurai.

W.P(MD).No.19595 of 2025

23.07.2025