BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 28.07.2025

CORAM

THE HON'BLE MR.JUSTICE C. SARAVANAN

W.P.(MD) No.20252 of 2025
and
W.M.P.(MD) Nos.15634 & 15636 of 2025

NTC Infrastructure and Engineering Pvt. Ltd.
Represented by its Director Mr.S.Muthusamy
491, Kangeyampalayam, Kuppam Post,
Aravakuruchi Taluk, Karur West,
Karur, Tamil Nadu 639 111. ... Petitioner

Vs.

Assistant Commissioner (ST) (Inspection),
Office of the Joint
Commissioner (ST) (Intelligence),
Commercial Taxes Annexe Building,
No.161, Meenakshi Sundarar Salai,
Erode - 638 001. ... Respondent

PRAYER : Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records in the files 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 passed by the respondent having Reference No.ZD331224081448E and Rectification Orders under Section 161 of the

Tamil Nadu Goods and Service Tax Act, 2017/Central Goods and Service Tax Act, 2017 dated 10.12.2024 in Reference No.ZD331224081448E and dated 11.04.2025 in Reference No.ZD330425101490Z passed by the respondent for the F.Y. 2022-23.

For Petitioner : M/s.N.V.Lakshmi

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

ORDER

The petitioner is before this Court challenging the impugned order dated 10.12.2024, after the petitioner's request for rectification of the said order was rejected by an order dated 11.04.2025.

2. In a similar matter in W.P.(MD) Nos.16184 and 16185 of 2025, filed by the very same petitioner, this Court passed an order on 16.06.2025, granting liberty to the petitioner to challenge the assessment order by invoking the principles under Section 14 of the Limitation Act, 1963.

3. I find no reasons to take a different stand. Therefore, this Writ Petition stands disposed of by granting liberty to the petitioner to file an appeal before the Appellate Authority against the impugned assessment

order dated 10.12.2024, subject to the petitioner making pre-deposit as is required under Section 107 of the respective GST Enactments, within a period of 30 days from the date of receipt of a copy of this order.

4. In case the petitioner has already paid the entire tax amount or any part thereof, the same shall be taken into account by the Appellate Authority towards the requirement of pre-deposit.

5. In case such an appeal is filed within such time, the Appellate Authority shall consider the same on merits and dispose of it in accordance with law, as expeditiously as possible.

6. In the result, this Writ Petition stands disposed of. No costs. Consequently, the connected Miscellaneous Petition is closed.

28.07.2025

(1/2)

JEN

Index : Yes/No
Neutral Citation : Yes/No
Internet : Yes/No

To

Assistant Commissioner (ST) (Inspection),
Office of the Joint Commissioner (ST) (Intelligence),
Commercial Taxes Annexe Building,
No.161, Meenakshi Sundarar Salai,
Erode - 638 001.

C.SARAVANAN, J.

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W.P.(MD) No.20252 of 2025

28.07.2025

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