BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 29.07.2025

CORAM

THE HON'BLE MR.JUSTICE C.SARAVANAN

W.P.(MD)No.20621 of 2025
and
W.M.P(MD)No.15965 of 2025

M/s.Alan Info Services Private Limited,
Rep. by its Director S.P.Arun ...Petitioner

Vs.

The State Tax Officer,
Palakkarai Assessment Circle,
Commercial Tax Building, Trichy. ...Respondent

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India, to issue a **Writ of CERTIORARI,** calling for the records in the impugned Order GSTIN 33AALCA4171C1Z2/2022-23, dated 28.08.2023, and subsequent rectification order in Ref.No.ZD330325038447G, dated 07.03.2025, 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.J.K.Jayaselan
Government Advocate

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ORDER

The petitioner is before this Court against the impugned order passed by the respondent in the first instance on 28.08.2023, for the tax period 2022-2023, by the impugned order, the demand proposal notice in Form GST DRC-01, dated 21.08.2023, has been confirmed.

2.It is noticed that the petitioner has not replied to the same. However, the petitioner had given a detailed reply to notice in Form GST DRC-01-A, dated 03.07.2023, vide reply, dated 21.07.2023, which has been captured at length in the impugned order, dated 28.08.2023. Instead of filing an appeal before the appellate Commissioner in terms of Section 107 of the respective GST Enactment, the petitioner filed an application under Section 161 of the respective GST Enactment before the respondent on 25.02.2025. This was beyond a limitation prescribed under Section 161 and therefore, the respondent has rejected the same vide second mentioned impugned order dated 07.03.2025.

3.The petitioner had thus embargo on the wrong remedy by invoking under Section 161 of the GST respective Enactment. It is strictly speaking neither an appeal before the appellate commissioner against the rectification order dated 07.03.2025, nor against the assessment order dated 28.08.2023, are maintainable, as per the provision under Section 14 of the Limitation Act will not apply. However, facts remain that the petitioner has been agitating the issue although belatedly. It appears that the petitioner has also not replied to the notice in Form GST DRC-01, dated 21.08.2023, as a consequence of which the petitioner has suffered an adverse assessment order. Under similar circumstances, this Court has come to rescue of the assess by partly quashing the proceedings and remitting the case back subject to deposit of 25% of the disputed tax.

4.The learned Counsel appearing for the petitioner has submitted that the petitioner is willing to deposit 25% of the disputed tax as confirmed vide impugned order dated 28.08.2023.

5.Recording the above submission, this Writ Petition stands partly allowed by way of quashing the impugned order and remitting the case back to the respondent to pass a fresh order subject to the petitioner deposits 25% of the disputed tax in cash to the Electronic Cash Register within a period of 30 days from the date of receipt of a copy of this order. The petitioner shall file a detailed reply to the notice in Form GST DRC-01, dated 21.08.2023, within such time.

6.In case, the petitioner complies with the above stipulations, the respondent may proceed to pass a fresh order on merits within a period of three months thereafter, after hearing the petitioner.

7.In case, the petitioner fails to comply with any of the stipulations mentioned above, it shall be deemed as this Writ Petition was dismissed *in limine* today, in which case, it is open for the respondent to proceed against the petitioner to recover the tax and penalty as confirmed vide impugned order dated 28.08.2023.

8.Accordingly this Writ Petition stands disposed of. No costs. Consequently, connected Writ Miscellaneous Petition is also closed.

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

C.SARAVANAN, J.

RJR

To

The State Tax Officer,
Palakkarai Assessment Circle,
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