



W.P.(MD) No.21356 of 2025

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 07.08.2025

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD) No.21356 of 2025

and

W.M.P.(MD) Nos.16484 & 16485 of 2025

A.A.A. Traders
rep. by its Proprietor Allabaksh.

... Petitioner

Vs

The Deputy State Tax Officer-1,
O/o. the State Tax Officer (ST) Virudhunagar -1
Commercial Taxes Buildings,
Madurai Road,
Virudhunagar – 626 001.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari to call for records from the file of respondent in impugned order in Reference No.ZD3309240349082 in GSTIN/ID - 33ATRPA7764P2ZX dated 05.09.2024 and impugned order in FORM GST DRC-08 in Reference No.ZD330325068323M dated 12.03.2025 passed by the respondent for the F.Y. 2022-23 and quash the same as illegal, arbitrary and violative of principles of natural justice.



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For petitioner : Mr. R.Ananth

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

ORDER

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

2. The petitioner has challenged the impugned Assessment Order, dated 05.09.2024 passed under Section 73 of the respective GST enactments. The aforesaid order has preceded a notice in DRC 01, dated 08.05.2024. The petitioner has failed to reply and thus, the petitioner suffered the aforesaid impugned Assessment Order, dated 05.09.2024 issued under Section 73 of the respective GST enactments.

3. By the said order, the tax amount of Rs.23,77,202/- was confirmed towards the tax, interest and penalty for the tax period between 2022-23. Under these circumstances, the petitioner filed an application for rectification under



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Section 161 of respective GST enactment on 03.03.2025.

4. By an order, dated 12.03.2025, the demand has been substantially reduced to a sum of Rs.4,44,257/-. However, while dropping the demand on the tax payable by the petitioner towards CGST and SGST, the tax demand on IGST was partially increased from Rs.1,87,866/- to Rs.2,25,969/-. This was without due notice to the petitioner.

5. Considering the same, I am inclined to remit the case back to the respondent to reconsider the issue only insofar as the increase in IGST that was earlier confirmed at Rs.1,87,866/- and now increased to Rs.2,25,969/-.

6. This exercise shall be completed by the respondent within a period of two (2) months from the date of receipt of a copy of this order. It is open for the petitioner to challenge the order to be passed, in case the amount is confirmed once again.

7. Pending such exercise, the petitioner shall deposit 10% of the CGST and SGST, in case the petitioner proposes to file an appeal. In case the petitioner



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admits the liability that has been arrived at insofar as CGST and SGST are concerned, the petitioner shall pay the amount forthwith; Either way, recovery proceedings shall be kept in abeyance, pending orders in appeal.

8. This Writ Petition is disposed of, with the above observations. No costs. Consequently, connected miscellaneous petition is closed.

Index : Yes / No
Internet : Yes / No
apd

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To
The Deputy State Tax Officer-1,
O/o. the State Tax Officer (ST) Virudhunagar -1
Commercial Taxes Buildings,
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C.SARAVANAN, J.



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