



W.P(MD)No.22854 of 2025

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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 21.08.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

Writ Petition(MD)No.22854 of 2025

and

W.M.P(MD)No.17920 & 17921 of 2025

Paul Rajan Punithan,
Proprietor of Tvl. Ramya Sewings,
106A, Nethaji Road,
Madurai-625001.

... Petitioner

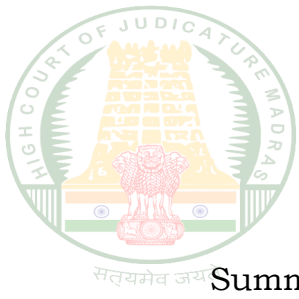
Vs.

1.The Assistant Commissioner (ST),
Tamil Nadu Commercial Tax Department,
Nethaji Road Assessment Circle,
Dr.Thangaraj Salai,
Madurai-625020.

2.The Deputy Commissioner (ST),
GST Appeal,
Commercial Taxes Building,
Dr.Thangaraj Salai,
Madurai-625020.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus to call for the records in respect of impugned Orders under Section 74(9) read with Rule 142(5) of the Acts, 2017 under Reference No. ZD330625024806E dated 03.06.2025 and Form GST DRC-07



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Summary of the Order dated 03.06.2025 along with Annexure under Reference GSTIN No. 33AHDPPPO179R1ZV/2018-19 dated 03.06.2025 passed by the First Respondent and Quash the same as it is illegal and in gross violation of principles of natural justice and further direct the First Respondent to pass orders afresh after providing opportunity of personal hearing as per provisions of the GST Act, 2017.

For Petitioner : Mr.S.Renganathan

For Respondents : Mr.R.Suresh Kumar
Addl. Govt. Pleader (for R1 and R2)

ORDER

Mr.R.Sureshkumar, learned Additional Government Pleader takes notice for the respondents. By consent of both sides, this writ petition is taken up for final disposal at the admission stage itself.

2. The petitioner is aggrieved by the impugned order dated 03.06.2025 passed for the tax period between 2018 and 2019. The said order was preceded by a notice/intimation in DRC-01A dated 04.03.2025 and a notice in DRC-01 dated 29.03.2025. The petitioner was also afforded adequate opportunity to respond, and notices for personal hearing were issued. Despite the same, the petitioner failed to avail such opportunity.



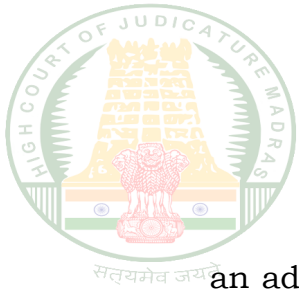
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3. It is the case of the petitioner that he had opted to pay tax under the composition scheme under Section 10 of the respective GST enactments of 2017. It is further submitted that the respondent has wrongly invoked jurisdiction under Section 74 of the said enactments by issuing the notices in DRC-01A and DRC-01 referred to above. Hence, the impugned order is liable to be quashed.

4. On the other hand, the learned Additional Government Pleader appearing for the respondent submits that the petitioner neither participated in the show cause proceedings nor appeared for the personal hearing, and thus suffered the impugned order. It is further submitted that there are sufficient grounds justifying the invocation and extension of the period of limitation. However, it is stated that if the petitioner now files an adequate reply with supporting documents, an appropriate order will be passed.

5. Recording the above submissions, the impugned order dated 03.06.2025 is quashed and the matter is remitted back to the respondent for passing a fresh order within a period of three months from the date of receipt of a copy of this order. The petitioner shall file a detailed reply within a period of 30 days from the date of receipt of a copy of this order, treating the impugned order dated 03.06.2025 as



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an addendum to the show cause notice in DRC-01 dated 29.03.2025.

It is made clear that the petitioner shall cooperate with the respondent in the proceedings. In case the petitioner fails to do so, the respondent shall be at liberty to proceed against him in accordance with law, and this writ petition shall stand dismissed in limine.

6. This writ petition is disposed of accordingly. No costs.

Consequently, connected miscellaneous petitions are closed.

21.08.2025

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

To

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C.SARAVANAN, J.

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