BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 25.08.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD)No.22992 of 2025
and
W.M.P(MD)No.18072 of 2025

R.Rajkumar ... Petitioner

Vs.

The Commercial Tax Officer,
West Veli Street Assessment Circle,
Madurai. ...Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, calling for records pertaining to the impugned proceedings passed by the Respondent vide his proceedings in Reference No.ZD330325198651A dated 26-03-2025 (Financial Year 2024-2025) and quash the same as it is illegal and in gross violation of the Principles of Natural Justice.

For Petitioner : Mr.A.Satheesh Murugan

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

ORDER

The petitioner has challenged the impugned order dated 26.03.2025 passed under Rule 142B read with Rule 88 C of the respective Goods and Services Tax Rules.

2. The impugned order refers to a notice issued in Form GST DRC 01B dated 17.03.2025.

3. The learned counsel for the petitioner submits that although the notice was uploaded in the web portal and is not accessible even today.

4. The learned Additional Government Pleader for the respondent submits that the notice was issued on 05.05.2025, to which the petitioner has submitted a reply on the same day.

5. Having considered the submissions made by the learned counsel for the petitioner and the learned Additional Government Pleader for the

respondents, I am inclined to set aside the impugned order and remit the case back to the respondents to pass fresh orders.

6. The argument that the petitioner was served with a notice in DRC 01 dated 05.05.2025 which was also replied by the petitioner on the same day cannot be countenanced, as these dates are after the date of the impugned order.

7. Therefore, the impugned order is quashed and the matter is remitted back to the respondent. The respondent is directed to serve a copy of the notice dated 17.03.2025 referred to in the impugned order within a period of 30 days from the date of receipt of a copy of this order by enabling the portal.

8. In case of any technical glitches in enabling the portal, the petitioner shall be issued with a manual copy of the aforesaid notice within such period. The petitioner shall thereafter file a reply within a period of 30 days thereafter. The respondent shall pass final orders within a period of two months thereafter.

9. The writ petition stands disposed of. No costs. Consequently, the connected miscellaneous petition is closed.

25.08.2025

NCC : Yes / No
Index : Yes / No
Internet : Yes / No
sn

<u>To</u>

The Commercial Tax Officer,
West Veli Street Assessment Circle,
Madurai.

C.SARAVANAN, J.

sn

W.P(MD).No.22992 of 2025

25.08.2025