



W.P.(MD) No.35285 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 09.12.2025

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THE HONOURABLE MR. JUSTICE KRISHNAN RAMASAMY

W.P.(MD)No.35285 of 2025

and W.M.P(MD).No.27968 and 27969 of 2025

Ramesh Agency

... Petitioner

Vs

The Assistant Commissioner (ST),
Madurai Rural East Circle,
CT Complex, Dr.Thangaraj Salai,
K.K.Nagar, Madurai 626 020.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for records from the file of Respondent in impugned order in Reference No. ZD330125233559G in GSTIN/ID 33AGPPR4627P1ZM dated 25.01.2025 and Annexure Document of FORM-DRC-07 in GSTIN33AGPPR4627P1ZM/2020-21 dated 25.01.2025 and the consequential impugned Order of rejection of application for rectification in Reference No ZD331025232127X in GSTIN/ Temp. ID 33AGPPR4627P1ZM dated 23.10.2025 and Annexure documents of Rejection dated 23.10.2025 passed for F.Y.2020-21 and quash the same as arbitrary and in gross violation of the principles of natural justice.



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For Petitioner : Mr.D.Kanagasundaram
For Respondent : Mr.R.Sureshkumar
Additional Government Pleader

ORDER

Challenging the impugned order dated 25.01.2025 passed by the respondent, this writ petition has been filed.

2. Heard the learned counsel appearing for the petitioner and Mr.R.Sureshkumar, learned Additional Government Pleader, who takes notice on behalf of the respondent.

3. By consent, this writ petition is taken up for final disposal at the admission stage itself.

4. The learned counsel for the petitioner would submit that the impugned order passed by the respondent is beyond the scope of the show cause notice dated 03.10.2024. In the show cause notice the tax was mentioned as a sum of Rs.35,54,530/-, whereas in the impugned order it was mentioned as a sum of Rs.54,97,936/-. He would further submit that without affording any opportunity of hearing to the petitioner, the impugned order has been passed and, therefore, the same is in violation of the principles of natural justice.



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5. The learned Additional Government Pleader would submit that the petitioner can treat the impugned order as show cause notice and submit reply thereto. On receipt of such reply, final order would be passed.

6. A perusal of the impugned order reveals that it is beyond the scope of the show cause notice and an opportunity of personal hearing was not provided to the petitioner before passing the impugned order. Therefore, the impugned order suffers from violation of the principles of natural justice, warranting interference by this Court under Article 226 of the Constitution of India.

7. Taking into account the facts and circumstances of the case, this Court is of the view that the ends of justice would be met by treating the impugned order dated 25.01.2025 as a show cause notice and the petitioner is permitted to submit a detailed reply to the respondent within a period of four weeks. The respondent shall afford an opportunity of personal hearing to the petitioner and thereafter, pass appropriate orders on merits and in accordance with law, within a reasonable time.



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8. In view of the above, the impugned order dated 25.01.2025 in Reference No. ZD330125233559G in GSTIN/ID 33AGPPR4627P1ZM passed by the respondent is set aside and thereby the consequential impugned Order of rejection of application dated 23.10.2025 passed for F.Y.2020-21 is quashed. This Writ Petition is disposed of accordingly. No costs. Consequently, the connected miscellaneous petitions are closed.

09.12.2025

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

To

The Assistant Commissioner (ST),
Madurai Rural East Circle,
CT Complex, Dr.Thangaraj Salai,
K.K.Nagar, Madurai 626 020.



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KRISHNAN RAMASAMY, J.

Rmk

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