



W.P.No.31373 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 21.01.2026

Coram

The Honourable **Mr.Justice C.Saravanan**

**W.P.No.31373 of 2025**  
**and**  
**W.M.P.No.35121 of 2025**

M/s Rydon Industries Private Limited  
Rep by its AGM N.Muthukumar  
2/92A-6 Thennampalayam, Annur Road Arasur Post  
Coimbatore-641 407.

...Petitioner

Vs.

The State Tax Officer  
Karumathampatti Assessment circle  
Coimbatore- 641 018.

...Respondent

**Prayer**

Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus to call for records on the file of the Respondent leading to the issuance of Impugned Order dated 19.06.2025 vide Ref No.ZD330625207441R passed by the Respondent and to quash the same and consequently, to direct the Respondent to re-adjudicate the Show Cause Notice after giving an opportunity of personal hearing.



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For Petitioner : Mr.A.G.Sathyanarayana (No appearance)

For Respondent : Mr.T.N.C.Kaushik  
Additioner Government Pleader

### **Order**

There is no representation on behalf of the Petitioner.

2. In this Writ Petition, the Petitioner has challenged the Order dated 19.06.2025 passed by the Respondent, whereby, the application dated 20.05.2025 filed by the Petitioner for rectification of the Assessment Order dated 20.02.2025 passed in Form DRC-07 for the tax period 2020-21 has been rejected.

3. The Order dated 20.02.2025 passed under Section 73 of the respective GST Enactments was preceded by a Show Cause Notice in Form GST DRC-01 to which, the petitioner had failed to file a reply and thus, suffered the aforesaid Assessment Order.

4. The learned Additional Government Pleader for the Respondent would submit that as against the aforesaid Assessment Order, there is no scope for filing an application for rectification under section 161 of the



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respective GST Enactments, therefore the challenge to the impugned Order dated 19.06.2025 is not maintainable and as such, this Writ Petition is liable to be dismissed.

5. It is noticed that the prayer sought for by the Petitioner in this Writ Petition is to direct the Respondent to readjudicate the Show Cause Notice that preceded the aforesaid Assessment Order, thereby, to give an opportunity to the Petitioner to defend the case.

6. Considering the fact that the Assessment Order dated 20.02.2025 is an ex parte Order passed without a reply from the Petitioner, this Court deems it appropriate to remit back the case to the Respondent to pass fresh order after considering the reply to be filed by the Petitioner.

7. Accordingly, the impugned Order and the Assessment Order dated 20.02.2025 are quashed and the case is remitted back to the Respondent to pass a fresh order on merits subject to the Petitioner depositing 25% of the disputed tax within a period of 30 days from the date of receipt of a copy of this order.



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8. Within such time, the petitioner is directed to file a reply to the Show Cause Notice dated 23.11.2024 by treating the Assessment Order dated 20.02.2025 as an addendum to the Show Cause Notice.

9. In case, the Petitioner complies with the above stipulations, the Respondent shall proceed to pass a final order on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months of such reply/pre-deposit.

10. In case the Petitioner fails to comply with any of the stipulations, the Respondent is at liberty to proceed against the Petitioner to recover the tax in accordance with law, as if, this Writ Petition was dismissed *in limine* today.

11. Needless to state, before passing any such order, the petitioner shall be heard.



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**12.** This Writ Petition is disposed of with the above observations. No costs. Consequently, connected Miscellaneous Petition is closed.

**21.01.2026**

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Index : yes/no

Neutral Citation : yes/no

To

The State Tax Officer

Karumathampatti Assessment circle

Coimbatore- 641 018.



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**C.Saravanan,J.,**

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