**BEFORE THE MADURAI BENGH OF MADRAS HIGH COURT**

**DATED: 19.02.2026**

**CORAM**

**THE HONOURABLE MR. JUSTICE KRISHNAN RAMASAMY**

**W.P.(MD)No.4599 of 2026**
**and**
**W.M.P.(MD).Nos.3872 and 3873 of 2026**

S.Michael ... Petitioner

Vs

1.The Deputy State Tax Officer,
Ariyalur Assessment Circle,
Ariyalur.

2.The Deputy Commercial Tax Officer,
Ariyalur,
Trichy. ... Respondents

**Prayer:** Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records relating to the impugned orders passed by the first respondent in GSTIN : 33BNEPM1326D1ZL/2020-21, dated 03.01.2025 and Summary Order passed by the second respondent in Reference No.ZD330125026939B, dated 03.01.2025 under Section 73 of the GST Act.

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|---|---|
| For Petitioner | : Mr.T.Augustine Ebenzer |
| For Respondents | : Mr.R.Suresh Kumar,<br>Additional Government Pleader |

# ORDER

This Writ Petition has been filed challenging the impugned order passed by the first respondent dated 03.01.2025, and the Summary Order passed by the second respondent dated 03.01.2025, under Section 73 of the GST Act.

2. Mr.R.Suresh Kumar, learned Additional Government Pleader, takes notice for the respondents.

3. The learned counsel for the petitioner would submit that a notice in Form GST DRC-01A was initially issued, pursuant to which the petitioner submitted a reply in Form GST DRC-06. However, without properly considering the said reply, the respondents proceeded to pass the impugned order. It is further submitted that the entire tax amount has already been remitted by the petitioner and the present challenge is confined only to the levy of interest and penalty.

4. A perusal of the records indicates that though reference is made to DRC-01A in the proceedings, a proper notice in Form GST DRC-01 had been issued. Merely because there appears to be a typographical reference to DRC-01A in certain portions of the notice, the same would

not vitiate the proceedings, especially when the contents clearly set out the proposal and afforded an opportunity to the petitioner. The petitioner, in fact, participated in the proceedings and remitted the tax liability.

5. It is also seen that the impugned proceedings have been initiated under Section 73 of the GST Act. The petitioner, having accepted the tax liability and remitted the same, has chosen to challenge only the levy of interest and penalty. Further, the writ petition has been filed after a considerable lapse of time from the date of the impugned order.

6. In such circumstances, this Court is not inclined to entertain the writ petition, particularly when disputed factual aspects and statutory remedies are involved. The petitioner has an effective alternative remedy by way of appeal under the Act.

7. Accordingly, this Writ Petition stands dismissed. No costs. Consequently, the connected miscellaneous petitions are closed.

**19.02.2026**

TSG
Speaking/Non-speaking order
Index : Yes / No
Neutral Citation : Yes / No

To
1.The Deputy State Tax Officer,
Ariyalur Assessment Circle,
Ariyalur.

2.The Deputy Commercial Tax Officer,
Ariyalur,
Trichy.

**KRISHNAN RAMASAMY, J.**

TSG

**W.P.(MD)No.4599 of 2026**

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