BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **12.02.2026**

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THE HONOURABLE **Mr. JUSTICE KRISHNAN RAMASAMY**

W.P.(MD)No.15651 of 2025 &
W.M.P(MD)Nos.11879 & 27489 of 2025

D.G.M.Poly Pack Plastics,
Represented by its Proprietor,
Mr. P.K.Dhaylan,
No.79C, South Masi Street,
Madurai 625 001. ...Petitioner

vs.

1. The Deputy State Tax Officer/
The Deputy Commercial Tax Officer,
Vengalakkadai Street Assessment Circle,
Madurai.

2. The Commercial Tax Officer,
Vengalakkadai Street Assessment Circle,
Madurai.

3. The Deputy State Tax Officer-I,
Vengalakkadai Street Assessment Circle,
Madurai. ...Respondents

Prayer: Writ Petition filed under Article 226 of Constitution of India, praying to issue a Writ of Certiorari, to call for the case from the file of the 3rd Respondent relating to the impugned order in Reference No.ZD330824239052M in GSTIN/ID No.33AAAFD6585B1ZS dated 27.08.2024 and impugned Order of rejection of application for rectification in Reference No.ZD3301252946682 in GSTIN/Temp.ID No.

33AAAFD6585B1ZS dated 31.01.2025 passed by the 2nd Respondent for the F.Y.2019-20 and to quash the same as being without jurisdiction, passed by an authority who had become functus officio, impermissible in law, violative of the doctrine of finality and in breach of the principles of natural justice.

For Petitioner	: Mr.R.Ananth for Mr.K.S.Prakash
For Respondents	: Mr.R.Suresh Kumar Additional Government Pleader

ORDER

This Writ Petition has been filed challenging the impugned order of the third respondent in Reference No.ZD330824239052M in GSTIN/ID No. 33AAAFD6585B1ZS dated 27.08.2024 and impugned order of rejection of application for rectification in Reference No. ZD3301252946682 in GSTIN/ Temp. ID No. 33AAAFD6585B1ZS dated 31.01.2025 passed by the second respondent for the F.Y.2019-20.

2. The learned counsel appearing for the petitioner would submit that initially show cause notice was issued on 10.02.2023 by the first respondent for the similar issue and by virtue of the order dated 31.12.2023, the second respondent dropped all the proceedings with regard to the subject issue. However, once again, DRC-01 was issued by the second respondent, who is a different officer on 18.04.2024 and thereafter, the third respondent passed

the impugned order dated 27.08.2024. According to the learned counsel, though the second respondent dropped the proceedings on 31.12.2023, once again, for the same issue, the second respondent, a different officer, issued DRC-01 and the third respondent passed the impugned order dated 27.08.2024. His contention is that once the issue has attained finality and the proceedings is dropped, the officer becomes *functus officio*. Therefore, he prayed for setting aside the impugned orders and allowing this Writ Petition.

3. The learned Additional Government Pleader appearing for the respondents would fairly submit that in the present case, since there was technical glitches, the show cause notice dated 18.04.2024 was issued. He therefore would submit that the impugned orders be set aside and the matter may be remanded for re-consideration.

4. Heard both sides.

5. In the event, if there were any technical glitches when the second respondent issued DRC-01 on 18.04.2024, the respondents are supposed to point out the said defect. Now, the respondents cannot be permitted to take that stand in the counter to improve their case. Therefore, that submission cannot be accepted.

6. At this juncture, the learned counsel appearing for the petitioner would submit that in case, if an opportunity is provided, the petitioner will go and explain their case before the Authorities concerned.

7. Such being the case, the impugned orders dated 27.08.2024 and 31.01.2025 are set aside. The matter is remanded to the file of the third respondent. The petitioner is directed to file reply within a period of four weeks from the date of receipt of a copy of this order. Thereupon, after affording an opportunity of hearing to the petitioner, the third respondent is directed to decide the matter in accordance with law.

8. Accordingly, this Writ Petition is disposed of. No costs. Consequently, connected Miscellaneous Petitions are closed.

12.02.2026
(2/2)

Speaking / Non-speaking order
Index : Yes/No
NCC : Yes/No

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To

1. The Deputy State Tax Officer/
The Deputy Commercial Tax Officer,
Vengalakkadai Street Assessment Circle,
Madurai.

2. The Commercial Tax Officer,
Vengalakkadai Street Assessment Circle,
Madurai.

3. The Deputy State Tax Officer-I,
Vengalakkadai Street Assessment Circle,
Madurai.

KRISHNAN RAMASAMY, J.

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W.P.(MD)No.15651 of 2025

12.02.2026
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