



IN THE HIGH COURT OF JUDICATURE AT MADRAS

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DATED : 26.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.46026 & 46030 of 2025

and

W.M.P.Nos.51339, 51340, 51344 of 2025

M/s.Chandra Enterprises

Rep by its Proprietor

Mr.G.Lakshmanan

Plot No.35-A, Panguni Street, Rajalakshmi Nagar

Moulivakkam, Porur

Chennai 600125

...Petitioner in both the cases

Vs.

1. The Deputy State Tax Officer

Ayyappanthangal Assessment Circle

No.4-109, First Floor, Integrated State Taxes

Offices Buildings, Varadharajapuram , Nazarathpet

Chennai 600 123

2.The Deputy Commissioner (CT) (Appeals)

Commercial Taxes Building

No.1, Greams Road

Chennai 600 006

...Respondents in both the cases



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Prayer in W.P.No.46026/2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari to call for the records on the files of the 1st respondent herein, in FORM GST DRC 07 with order Ref.No.ZD331223257493J dated 29.12.2023 along with the detailed order/Proceedings in GSTIN:33AFFPL0562G1ZT/2017-18 dated 29.12.2023 for the assessment period 2017-18 and quash the same.

Prayer in W.P.No.46030 /2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus to call for the records on the files of the 2nd respondent herein, in FORM APL 2 dated 22.10.2024 barring Ref.No.ZD331024161328P, quash the same while directing the 2nd respondent herein to re-dispose the appeal filed by the petitioner on 24.06.2024 vide GST APL 01.

For Petitioner : Mr. K.A.Parthasarathy

For Respondents : Mr.V.Prashanth Kiran
Government Advocate



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COMMON ORDER

Mr.V.Prashanth Kiran, learned Government Advocate, takes notice for the Respondents.

2. These Writ Petitions are being disposed of at the time of admission with the consent of the learned counsel for the Petitioner and the learned Government Advocate for the Respondents.

3. By this common order, both these Writ Petitions are being disposed of. In W.P.No.46026 of 2025, the petitioner has challenged the orders dated 29.12.2023 passed for tax period 2017-2018 under Section 73 of the respective GST Enactments Act. The impugned order has preceded a notice in DRC 01 dated 20.9.2023 for the tax period July 2017 - March 2018. By the impugned order, following amount has been confirmed against the petitioner.



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<u>Tax Period</u>	Tax	Interest	Penalty	Total
From To				
JUL-2017-MAR 2018	46,825.00	48,701.00	10,000.00	1,05,526.00
JUL-2017-MAR 2018	46,825.00	48,701.00	10,000.00	1,05,526.00
	93,650.00	97,402.00	20,000.00	2,11,052.00

4. Learned counsel for the Petitioner would submit that the disputed tax amount of Rs.93,650/- was credited into the electronic credit ledger on 15.12.2018. It is submitted that the petitioner has also paid the interest on the belated payment of tax subsequently in the returns filed for the month of December for the tax period 2018-19 for a sum of Rs.7070/- towards belated payment of CGST and SGST each

5. The case of the petitioner is that the during the month of February, 2018, the petitioner had correctly declared the outward supplied in GSTR 1. However, there was a mistake in the monthly return filed in GSTR 3B which



stood rectified in the returns filed for the month of December 2018 -19 and thus, the entire disputed tax and penalty for the disputed tax and interest have been paid by the petitioner.

6. However, it is submitted that since the petitioner failed to respond to the notice in DRC 01 dated 20.09.2023, the impugned order dated 29.12.2023 has been passed.

7. Learned counsel for the Petitioner submits that aggrieved by the aforesaid order, the petitioner filed an appeal before the appellate authority namely the 2nd respondent on 24.06.2024. By an order dated 22.10.2024, which is impugned in WP.No.46030 of 2025, appeal has been rejected on the ground that the appeal has been filed beyond the statutory period of limitation.

8. Learned counsel for the Petitioner submits that over and above the



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amount paid along with the returns filed for the month of December, 2018 during the tax period 2018 -19, the entire amount of the disputed tax and penalty has been paid by the petitioner. Therefore, he would submit that the case may be remitted back without any pre-deposit.

9. Learned Government Advocate for the Respondents submits that in terms of proviso to Section 39 (9) of the respective GST Enactments, no rectification of any incorrect particular shall be allowed after the due date for furnishing the returns for the month of September or second quarter following the end of Financial Year or the actual date of furnishing the relevant annual returns, which ever is earlier. It is submitted that provision as it stood during the subject period did not permit any rectification.

10. Having considered the submissions made by the learned counsel for the Petitioner and the learned Government Advocate for the Respondents and having perused the impugned orders and the returns filed by the



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Petitioner for the month of December 2018, there was a *prima facie* indication that the petitioner has evaded tax due for the period 2017-2018 and remitted the same towards the tax liability in the returns filed for the month of December, 2018 together with interest

11. Therefore, to balance the interest of the petitioner and the respondent, the impugned orders are quashed and the case is remitted back to the 1st respondent / the original Authority to pass a fresh order on merits.

12. The Petitioner shall however file a reply to the notice in DRC 01 dated 20.09.2023 by treating the impugned order dated 29.12.2023 as an addendum to notice in DRC 01 dated 20.09.2023 within a period of 30 days from the date of receipt of a copy of this order.

13. Needless to state, before passing any such order, the Respondent



shall give due notice to the Petitioner.

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14. Consequently, W.P.No. 46026 of 2025 stands disposed by way of remand.

15. In view of the order passed in WP.No.46026 of 2025, W.P.No.46030 of 2025 challenging the order of the Appellate Commissioner, dismissing the appeal on the ground of limitation is closed and no further order is passed.

16. These Writ Petitions stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

26.11.2025

Neutral Citation : Yes / No

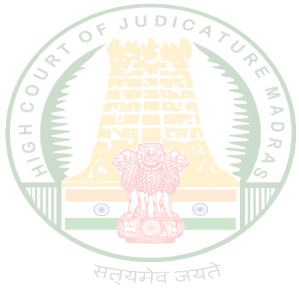


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To:

1. The Deputy State Tax Officer
Ayyappanthangal Assessment Circle
No.4-109, First Floor, Integrated State Taxes
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Chennai 600 123

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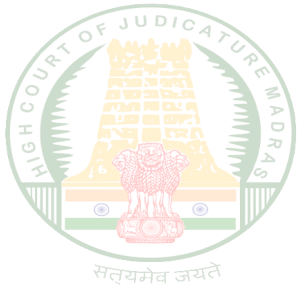
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C.SARAVANAN.,J

gv

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