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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 15089 of 2026
and WMP Nos.16289 & 16290 of 2026

M/s Tamilnadu Arasu Cable TV Corporation
Limited
Represented by its managing Director Shri. A.
Vaidyanathan,
Door No. 807, Floor No-4,
PT Lee Chengalvaraya Naicker Trust Building
Anna Salai, Chennai- 600002

..Petitioner(s)

Vs

State Tax Officer
Anna Salai Assessment Circle,
Station No. 1 Greams Road 4th Floor,
PAPJM Annex Building, Chennai 600 006

..Respondent(s)

Prayer: This Writ Petition is filed under Article 226 of Constitution of India seeking Writ of Certiorari, calling for the records of the Respondent in passing the impugned Order in Original No. 33AAGCA8637E1ZS/2020-21 along with DRC 07 Reference No. ZD330225286435D dated 27.02.2025 and quash the same as it is arbitrary, illegal, in violation of principles of natural justice and also in contravention of Articles 14, 19 (1) (g) and 265 of the Constitution and thus render justice

For Petitioner(s): Mr.G Natarajan

For Respondent(s): Mrs.K.Vasanthamala
Government Advocate

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ORDER

Mrs.K.Vasanthamala, learned Government Advocate, takes notice for the Respondent.

2. This Writ Petition is being disposed of at the stage of admission itself, with the consent of the learned counsel for the Petitioner and the learned Government Advocate for the Respondent.

3. The petitioner is before this Court against the impugned order dated 27.02.2025 after the petitioner attempted to have rectify under Section 161 of the respective GST Enactment by filing an application on 28.04.2025 and on 12.07.2025 which came to be rejected by two separate orders dated 02.07.2025 and 15.09.2025. Petitioner also attempted to have impugned order reviewed under Section 108 of the respective GST Enactment by filing an application on 17.12.2025. It appears that the said application is still pending as on date.

4.The learned counsel for the petitioner would submit that for the same tax period, the petitioner had been imposed with two other Show Cause Notice in Form GST DRC-01 dated 26.11.2024, whereby the proposal was made on account of the mismatch with GSTR 3A and GSTR 2 A and turnover difference between GSTR 9 and GSTR 9C.

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5.As far as the demand confirmed by the impugned order dated 27.02.2025 is concerned, the respondent has passed the impugned order though the petitioner has requested time for giving a reply, and since limitation for passing the order was expiring on 31.03.2025, impugned orders were passed on 27.02.2025 to avoid abating of the proceedings.

6.The learned counsel for the petitioner submits that if one opportunity is given to the petitioner, petitioner will be able to explain his case as the application filed under Section 161 of the respective GST Enactment has been rejected on the ground that there is no error on the face of it.

7.The learned counsel for the respondent submitted that the case can be remitted back to the respondent to pass a fresh order.

8.Having considered the submissions made by the learned counsel for the petitioner and the learned Government Advocate for the respondent and considering the fact that the impugned order was passed with a view to avoid abating of the proceedings, I am inclined to remit the case back to the respondent to pass a fresh orders on merits.

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9.Considering the same, the case is remitted back to the Respondent to pass a fresh orders on merits as expeditiously as possible, preferably within a period of three (3) months from the date of receipt of a copy of this order.

10.The petitioner shall file a reply to the Show Cause notice dated 24.11.2024 preceding the impugned order within a period of thirty days from the date of receipt of a copy of this order.

11.Needless to state, while passing the order, the respondent shall also take into account of the separate order dated 27.02.2025 passed pursuant to separate Show Cause Notice in Form GST DRC-01 dated 26.11.2024, and before passing any such order, the Petitioner shall be heard.

12.The Writ Petition stands disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

20-04-2026

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

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To

State Tax Officer
Anna Salai Assessment Circle,
Station No. 1 Greams Road 4th Floor,
PAPJM Annex Building, Chennai 600 006

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C.SARAVANAN, J.

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