IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 05.11.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.895 & 899 of 2025
and
W.M.P. Nos.1070, 1071, 1079 & 1080 of 2025

M/s.Sri Om Sakthi Traders,
Rep.by its Director S.Suresh Kumar,
No.33-1 C, M.P.Koil Street,
Bhuvanagiri – 608 601
Cuddalore District. ... Petitioner in all W.Ps

Vs

The State Tax Officer (Intelligence)
Data Analytics Unit, Cuddalore Division,
Office of the Commercial Tax Officer,
No.1, Vallalar Nagar, Manjakuppam,
Cuddalore – 607 001. ... Respondent in all W.Ps

Prayer in W.P.No.895 of 2023: Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, calling for the records on the file of the respondent in its impugned proceedings vide Form GST DRC-07 bearing GSTIN 33AYDPS3972Q1ZO/2022-23 dated 28.08.2024 with order u/s.74 bearing Ref.No:ZD330824263320N dated 28.08.2024 along with the consequential Rectification order passed by the Respondent vide GSTIN 33AYDPS3972Q1ZO/2022-23 dated 23.12.2024 with Rectification order bearing Ref No: ZD3312241956269 dated 23.12.2024 for the tax period April, 2022 to March 2023 quash the same.

Prayer in W.P.No.899 of 2023: Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, calling for the records on the file of the respondent in its impugned proceedings vide Form GST DRC-07 bearing GSTIN 33AYDPS3972Q1ZO/2023-24 dated 28.08.2024 with order u/s.74 bearing Ref.No:ZD3308242634368 dated 28.08.2024 along with the consequential Rectification order passed by the Respondent vide GSTIN 33AYDPS3972Q1ZO/2023-24 dated 23.12.2024 with Rectification order bearing Ref No: ZD331224195250Q dated 23.12.2024 for the tax period April, 2023 to March 2024, quash the same.

For Petitioner : Ms.R.Hemalatha
(in all W.Ps)

For Respondents : Mr.C.Harsha Raj
Special Government Pleader
(in all W.Ps)

COMMON ORDER

Both these writ petitions are being disposed of, after hearing the learned counsel for the petitioner and the learned Special Government Pleader for the respondent.

2. In these writ petitions, the petitioner has challenged the impugned orders both dated 28.08.2024, passed under Section 74 of the respective GST Enactments along with the consequential Rectification orders both dated 23.12.2024 passed by the Respondent passed for the tax periods 2022-23 and 2023-24 under Section 161 of the respective GST Enactments, whereby the applications filed for rectification were rejected.

3. Thus, these writ petitions were filed immediately within the condonable period of limitation prescribed under Section 107 of the respective GST Enactments i.e on 07.01.2025.

4. Under similar circumstances, Orders have been quashed and cases have been remitted back to the respondent to pass a fresh order on terms subject to such Assessee depositing 10% to 100% of the disputed tax depending upon the length of delay in approaching the Court. I do not find any reason to take a different view in this case.

5.Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the cases are remitted back to the Respondent to pass fresh orders subject to the Petitioner depositing 10% of the disputed tax in cash from the Petitioner's Electronic Cash Register within a period of thirty (30) days from the date of receipt of a copy of this order.

6. Within such time, the Petitioner shall also file a reply to the Show Cause Notices in GST DRC-01 both dated 19.06.2024 together

with requisite documents to substantiate the case by treating the impugned Assessment Orders both dated 28.08.2024 as an addendum to the Show Cause Notices both dated 19.06.2024.

7. In case the Petitioner complies with the above stipulations, the Respondent shall proceed to pass final orders on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months of such reply/pre-deposit. Subject to the Petitioner complying with the above stipulations, if any attachment of the bank account of the Petitioner shall also stand automatically raised/vacated.

8. It is made clear that bank attachment shall be lifted subject to the deposit of 10% of disputed tax as ordered above and no other amount is in arrears barring the amount demanded under the impugned orders dated 28.08.2024.

9. 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 these Writ Petitions were dismissed *in limine* today.

10. Needless to state, before passing any such order, the Respondent shall give due notice to the Petitioner.

11. These writ petitions stand disposed of with the aforesaid observations. However, there shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

05.11.2025

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Index: Yes/ No
Internet : Yes/No
Speaking order/Non-Speaking order
Neutral Citation Case:Yes/No

To

The State Tax Officer (Intelligence)
Data Analytics Unit, Cuddalore Division,
Office of the Commercial Tax Officer,
No.1, Vallalar Nagar, Manjakuppam,
Cuddalore – 607 001.

C. SARAVANAN, J.

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W.P.Nos.895 & 899 of 2023

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