IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.4738 of 2025
and
W.M.P.No.5256 of 2025

Tvl.Arunai Motors,
Represented by its Partner
K.R.Subramaniam ... Petitioner

Vs.

1.State Tax Officer (Audit Team),
Office of the Assistant Commissioner (ST),
Thirupattur.

2.The Commercial Tax Officer,
Tiruvannamalai.

3.The Assistant Commissioner (ST),
Thiruvannamalai-I Assessment Circle,
Integrated Commercial Master Complex,
I Floor, Collectorate Master Complex,
Vengikal,
Thiruvannamalai – 606 604. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records of the 2nd Respondent Assessment Order passed under Section 73 in GSTIN 33AAQFA0098N1Z2 dated 31.08.2024 and the order of Rejection of

Rectification Application in Reference No.ZD3312240937848 dated 11.12.2024 passed by the 3rd Respondent and to quash the same with consequential direction to the 2nd Respondent to pass fresh order after affording an opportunity to the Petitioner to file their objections with supporting documents.

For Petitioner : Mr.T.K.Venkataraman

For Respondents : Mr.C.Harsharaj
Special Government Pleader

ORDER

The Petitioner is before this Court against the Order bearing Reference No.ZD330824310504P (GSTIN No.33AAQFA0098N1Z2) dated 31.08.2024 passed by the 2nd Respondent and the Order bearing Reference No.ZD3312240937848 dated 11.12.2024 passed by the 3rd Respondent whereby the Petitioner's application for rectification of the aforesaid order dated 31.08.2024 was rejected.

2. The Petitioner has filed the present Writ Petition only on 07.02.2025, after the Petitioner's application for rectification of the impugned Assessment Order was rejected vide Order dated 11.12.2024 by the 3rd Respondent.

3. Although the learned counsel for the Petitioner attempted to canvass the case on merits, this is the case where the Petitioner failed to file a Reply to the Show Cause Notice in GST DRC-01 dated 30.05.2024 and therefore following the consistent view taken by this Court under similar circumstances, this case has to be remitted back to the Respondents on terms.

4. It is noticed that the limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 against the impugned Order has already expired.

5. Under similar circumstances, Orders have been quashed and cases have been remitted back to pass a fresh order on terms subject to such Assessee depositing 25% 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.

6. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the case is remitted back to the 2nd Respondent to pass a fresh order subject to the Petitioner depositing 25% 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.

7. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 30.05.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 31.08.2024 as an addendum to the Show Cause Notice dated 30.05.2024.

8. In case the Petitioner complies with the above stipulations, the 2nd Respondent shall proceed to pass a final order 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, the attachment of the bank account of the Petitioner shall also stand automatically vacated.

9. It is made clear that bank attachment shall be lifted subject to the deposit of 25% of the disputed tax as ordered above and the Petitioner is not in arrears of any other amount barring the amount demanded under the impugned Order.

10. In case the Petitioner fails to comply with any of the stipulations, the 2nd Respondent is at liberty to proceed against the Petitioner to recover the tax in accordance with law as if this Writ Petition was dismissed *in limine* today.

11. Needless to state, before passing any such order, the 2nd Respondent shall give due notice to the Petitioner.

12. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petition is closed.

18.12.2025

Neutral Citation : Yes / No

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To:

1.State Tax Officer (Audit Team),
Office of the Assistant Commissioner (ST),
Thirupattur.

2.The Commercial Tax Officer,
Tiruvannamalai.

3.The Assistant Commissioner (ST),
Thiruvannamalai-I Assessment Circle,
Integrated Commercial Master Complex,
I Floor, Collectorate Master Complex,
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Thiruvannamalai – 606 604.

C.SARAVANAN, J.

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