IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23-04-2025

CORAM

THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY

WP Nos.14401 & 14405 of 2025
and W.M.P.Nos.16250, 16253, 16257 & 16259 of 2025

W.P.No.14401 of 2025

Tvl.Chola Builders,
Represented by its Partner,
Mr.S.K.Senthil Kumar,
No.37/119 C, Ground Floor,
Greenways Road, Fair Lands,
Salem-636 016.

Petitioner

Vs

1.State Tax Officer,
Roving Squad-II / Adjudication Intelligence,
Integrated Commercial Tax Building,
Room No.201, II Floor, Pitchards Road,
Hasthampatty, Salem-636 007.

2.The Branch Manager,
Axis Bank,
Door No.137 (B,C),
Cherry Road, Mulvadi Gate, Salem – 636 001.

Respondents

W.P.No.14405 of 2025

Tvl.Chola Builder,
Represented by its Partner,
Mr.S.K.Senthil Kumar,
No.37/119-C, Ground Floor,
Greenways Road, Fair Lands,
Salem – 636 016. Petitioner

Vs.

State Tax Officer,
Roving Squad-II / Adjudication Intelligence,
Intergrated Commercial Tax Building,
III Floor, Pitchards Road,
Hasthampatty, Salem-636 007.

Respondent

PRAYER in W.P.No.14401 of 2025:-Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorarified Mandamus, calling for the records of the impugned order No.33AAHFC2025Q2ZF/2023-24 dated 19.08.2024 passed by the 1st respondent and to quash the same as being arbitrary and bad in law along with the consequential direction to de-freeze the Bank account that have been attached vide Form GST DRC-13, GSTIN.No.33AAHCFC2025Q2ZF/2024 dated 02.01.2025, issued by the 1st respondent to drop the proceedings initiated pursuant to the impugned order, taking into consideration the rectification order passed by the very same authority namely 1st respondent for the preceding years.

PRAYER in W.P.No.14405 of 2025:-Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorarified Mandamus, calling for the records in the order passed by the respondent herein vide Order Reference Number ZD3302250006315 dated 01.02.2025 and to quash the same as arbitrary, bad in law and consequently direct the respondent to condone the delay of one day in filing of the Rectification Petition and allow the Rectification of Order No.33AAHFC2025Q2ZF/2023-24 dated 19.08.2024.

In W.P.No.14401 of 2025

For Petitioner(s): Ms.Jayalakshmi.P

For Respondent(s): Mr.C.Harsha Raj,
Special Government Pleader
For R1

In W.P.No.14405 of 2025

For Petitioner(s): Ms.Jayalakshmi.P

For Respondent(s): Mr.C.Harsha Raj,
Special Government Pleader

COMMON ORDER

W.P.No.14401 of 2025 has been filed by the petitioner challenging the impugned assessment order dated 19.08.2024 passed by the 1st respondent for the Financial Year 2023-24.

W.P.No.14405 of 2025 has been filed by the petitioner challenging the order dated 01.02.2025, passed by the respondent rejecting the rectification application filed by the petitioner to rectify the assessment order dated 19.08.2024.

2.Mr.C.Harsha Raj, learned Special Government Pleader (Tax), takes notice on behalf of the respondent-Department.

3.By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

4.Learned counsel for the petitioner would submit that the show cause notice dated 14.05.2024 was issued to the petitioner alleging certain discrepancies based on the inspection conducted on the business place of the petitioner on 12.06.2023. In response to the show cause notice dated 14.05.2024, the petitioner submitted their detailed reply to the respondent-

Department. However, the respondent-Department passed an adverse order on 19.08.2024, confirming the tax demand. The petitioner subsequently filed a rectification application on 19.11.2024 and the same was rejected by the respondent-Department on the ground of one day delay in filing the rectification application. He would further submit that the rectification applications filed by the petitioner for the identical demand raised for the previous years were considered and dropped and hence, the petitioner has a good case to contest. The respondent-Department has wrongly calculated the days and erroneously rejected the application. Hence, the present writ petitions have been filed challenging both the assessment order dated 19.08.2024 and the rejection order dated 19.11.2024.

5.Learned Special Government Pleader appearing for the respondent-Department would submit that since there was a delay, the rectification application has been rejected and if this Court feels it appropriate and fit case, the Court may consider and pass orders.

6.Heard the learned counsel for the petitioner as well as the learned Special Government Pleader appearing for the respondent-Department and perused the materials available on record.

7.Considering the submissions made by the learned counsel for the petitioner as well as the learned Special Government Pleader appearing for the respondent-Department, this Court finds force in the submission made by the learned counsel for the petitioner that the rectification applications filed by the petitioner for the identical demand raised by the respondent-Department for the previous years were considered and dropped. Thus, the rejection order dated 19.11.2024 passed by the respondent-Department on the ground of one day delay is not proper and hence, this Court is inclined to set aside the impugned rejection order. Accordingly, the impugned rejection order dated 02.01.2025 is set aside and the matter is remanded back for re-consideration before the Assessing Officer.

8.In the result, W.P.No.14405 of 2025 stands allowed and since the rejection order passed in the rectification application is set aside and the matter is remanded back, the Writ Petition in W.P.No.14401 of 2025, filed challenging the impugned assessment order dated 19.08.2024, stands dismissed. There is no orders to costs. Consequently, connected miscellaneous petitions are closed.

23-04-2025
(½)

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

To

State Tax Officer,
Roving Squad-II / Adjudication Intelligence,
Intergrated Commercial Tax Building,
Room No.201, II Floor Pitchards Road,
Hasthampatty Salem-636 007.

KRISHNAN RAMASAMY J.

rst

WP Nos.14401 & 14405 of 2025
and W.M.P.Nos.16250, 16253, 16257 &
16259 of 2025

23-04-2025

(½)