



W.P.No.13214 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 20.11.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.13214 of 2025

and

W.M.P.Nos.14767 & 14768 of 2025

V.S. Engineering & Contractors
Represented by its Managing Partner
A. Vijayabaskar
217/2-55, Kannagi Nagar,
Near TVS Angammal Colony,
Salem – 636 009.

... Petitioner

Vs.

1. The State Tax Officer (ST)
(also known as the Commercial Tax Officer
Arisipalayam Circle),
Station: Room No.418/Fourth Floor,
Integrated Commercial Taxes Building,
Pitchards Road, Salem – 636 007.

2. The Branch Manager,
Canara Bank,
No.68, P. Office Main Road,
Suramangalam,
Salem – 636 005.

... Respondents



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Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records on the files of the 1st Respondent herein in GSTIN/33AAHFV7408E1Z9/2019-20 in FORM GST DRC-08 in Order Reference No.ZD3311241201636 dated 15.11.2024 and quash the same.

For Petitioner : Mr.B.Syed Abdul Wakeel
For Mr.K.Siri Chandana

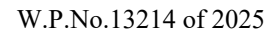
For R1 : Ms.Amirta Poonkodi Dinakaran
Government Advocate

ORDER

The petitioner is before this Court against the impugned Rectification Order dated 15.11.2024 passed by the 1st respondent.

2. By the impugned rectification order, the petitioner's application dated 28.10.2024 under Section 161 of the respective GST enactments, to rectify the Order dated 28.08.2024, has been rejected.

3. It is noticed that the petitioner was issued a Show Cause Notice dated 28.05.2024 for the tax period 2019-2020. The petitioner merely asked



4. 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.

5. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the case is remitted back to the 1st respondent to pass a fresh order subject to the petitioner depositing 50% 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 Notice dated 28.05.2024 together with requisite documents to substantiate the case by treating the impugned Assessment Order dated 28.08.2024 as an addendum to the Show Cause Notice dated 28.05.2024.



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7. Subject to the petitioner complying with the above stipulations, the 1st respondent shall proceed to pass fresh 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. It is needless to state that, before passing any such order, the petitioner shall be heard.

8. The attachment of the bank account of the petitioner shall also stand automatically raised/vacated, subject to the petitioner complying with the above stipulations.

9. It is made clear that bank attachment shall be lifted subject to the deposit of 50% 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 assessment order.

10. In case the petitioner fails to comply with any of the stipulations, the 1st 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.



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WEB COPY11. With these directions, this Writ Petition stands disposed of.

Consequently, connected miscellaneous petitions are closed.

20.11.2025

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Neutral Citation : Yes / No

To

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C.SARAVANAN, J.

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