IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04-06-2025

CORAM

THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 19807 of 2025
and
W.M.P.Nos.22257 & 22258 of 2025

M/s Sri Malathy Traders
rep by its Proprietrix G Malathy,
No 60 Perundurai Road,
Erode 638 011

Petitioner(s)

Vs

The Deputy State Tax Officer-1,
Thindal Assessment Circle,
D.No.161 Meenakshi Sundareswarar Salai,
Erode-638 001.

Respondent(s)

PRAYER

This writ petition has been filed under article 226 of the Constitution of India for issuing a writ of certiorary to call for the records of the respondent in his proceedings in GSTIN 33AHXPM4131G1Z9/ 2019-20, dated 24.08.2024 and the consequential rejection of the rectification application in GSTIN 33AHXPM4131GIZ9/2019-20, dated 27.2.2025, quash the same.

For Petitioner(s): Mr.P.V.Sudakar

For Respondent(s): Ms.P.Selvi ,
Government Advocate (taxes)

ORDER

Challenging the order dated 24.08.2024 passed by the respondent relating to the assessment year 2019-20, the petitioner had filed the present Writ Petition.

2. Ms.P.Selvi, learned Government Advocate (Taxes), takes notice on behalf of the respondent. By consent of the parties, the main Writ Petition is taken up for disposal at the time of admission stage itself.

3. The learned counsel for the petitioner submitted that a show cause notice on 21.05.2024 was issued to the petitioner. The petitioner had submitted its reply along with relevant documents on 13.08.2024. On receipt of such explanation along with documents, the respondent passed an order dated 24.08.2024, raising a demand along with interest and penalty. Against which,

rectification application was filed by the petitioner to reconsider the documents and the same was rejected, on the ground that there is no clerical or arithmetical error .

4. Heard both sides and perused the materials available on record.

5. On perusal of both the impugned order as well as the rejection of rectification order, this Court finds that the factual issues on the penalty and late fee, can be adjudicated before the Appellate Authority by way of filing an appeal. On that score, the respondent has rightly rejected the application and hence, I find no infirmity in the order passed by the respondent. The petitioner can very well file an appeal before the concerned authority in the manner known to law.

6. Accordingly, this Writ Petition is dismissed. However, liberty is granted to the petitioner to file an appeal before the Appellate Authority, subject to the condition that the petitioner deposits additional 5% of the disputed tax

over and above the statutory deposit of 10% of the disputed tax at the time of filing the appeal, within a period of four (4) weeks from the date of receipt of a copy of this order. If the petitioner deposits 15% of the disputed tax in total, within the time as stated above, the Appellate Authority is directed to take up the Appeal on its file and shall decide and dispose of the same on merits and in accordance with law. The Appellate Authority is directed to ensure the payment of 15% of the disputed tax by the petitioner for the purpose of taking the appeal on its file. No costs. Consequently, connected Miscellaneous Petitions are closed.

04-06-2025

mrp

Index:Yes/No
Speaking/Non-speaking order
Internet:Yes
Neutral Citation:Yes/No
To
1.The Deputy State Tax Officer-1,
Thindal Assessment Circle, D.No.161
Meenakshi Sundareswarar Salai,
Erode-638 001.

KRISHNAN RAMASAMY J.

mrp

W.P.No.19807 of 2025

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