IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 15.09.2025

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THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. No.32770 of 2025
and
W.M.P. Nos.36683, 36686, 36688 and 36692 of 2025

M.M.Marketing,
3, Sri Ram Colony, Nanjudapuram Road,
Ramanathapuram, Coimbatore-641 045,
Represented by Mrs.Kavitha Rajan. ...Petitioner(s)

vs.

1.The Deputy State Tax Officer (ST),
Trichy Road Circle,
Coimbatore.

2.The Assistant Commissioner (ST),
Trichy Road Circle,
Coimbatore.

3.The Branch Manager,
HDFC Bank, 590, 3rd Floor,
Sri Sai Towers, R.S.Puram,
Coimbatore-641 002.

4.The Branch Manager,
Tamil Nadu Mercantile Bank Ltd.,
364, Dr.Nanjappa Road,
Coimbatore-641 018. ...Respondent(s)

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari calling for the records and quash the same as illegal, arbitrary and devoid of merit of the 1st respondent impugned rectification order dated 29.11.2024 with GSTIN:33ADOPV2971J1ZY/2017-18 passed under the Tamil Nadu Goods and Service Tax Act ('Act) for the year 2017-18 along with the summary order under Section 73 dated 29.11.2024 with reference number ZZD331124294339A (impugned order).

For Petitioner(s)	: Mr.G.Sudhakar
For Respondent(s) 1 & 2	: Mr.T.N.C.Kaushik Additional Government Pleader
For Respondent 3	: Mr.C.Mohan Ms.A.Rexy Josephine Mary for M/s.King and Patridge

ORDER

By consent of learned counsel on both sides, this writ petition is taken up for final disposal at the admission stage itself.

2.The present writ petition is filed challenging the impugned order dated 22.12.2023 and rectification order dated 29.11.2024 relating to the assessment year 2017-18.

3. It is submitted by the learned counsel for petitioner that petitioner is is registered under the Goods and Services Tax Act, 2017. During the relevant period 2017-18, petitioner filed their returns and paid appropriate taxes. However, on verification of the returns it was noticed that there was an alleged

mismatch between GSTR 3B and 2A.

4. Pursuant thereto, a notice in ASMT 10 was issued on 07.09.2023, another notice in DRC-01A was issued on15.09.2023 followed by show cause notice in DRC-01 dated 20.09.2023 and personal hearing notices dated 19.10.2023, 25.10.2023 and 20.12.2023. However, petitioner had not responded to any of the above notices, the impugned order was thus passed confirming the proposal. It is submitted by the learned counsel for petitioner that neither the show cause notices nor the impugned order of assessment has been served on the petitioner by tender or sending it by RPAD, instead it had been uploaded on the GST Portal. Thereafter, a rectification order was passed on 29.11.2024 along with summary. It is submitted by the learned counsel for petitioner that if petitioner is provided with an opportunity, they would be able to explain the alleged discrepancies.

5. The learned counsel for the petitioner would place reliance upon the recent judgment of this Court in the case of ***M/s.K.Balakrishnan, Balu Cables vs. O/o. the Assistant Commissioner of GST & Central Excise in W.P.(MD)No.11924 of 2024 dated 10.06.2024,*** to submit that this court has remanded the matter back in similar circumstances subject to payment of 25% of

the disputed taxes.

6. It was further submitted that petitioner is ready and willing to pay 25% of the disputed tax and that they may be granted one final opportunity before the adjudicating authority to put forth their objections to the proposal. It was submitted that pursuant to the impugned order of assessment, recovery proceedings were initiated and bank accounts have been attached and requests that the same may be lifted on payment of 25% of disputed taxes, to which the learned Additional Government Pleader appearing for respondents 1 and 2 does not have any serious objection.

7. By consent of both parties, the writ petition stands disposed of on the following terms:

a) The impugned order dated 22.12.2023 is set aside.

b) The petitioner shall deposit 25% of the disputed taxes as agreed to by both the learned counsel for the petitioner and the respondent, within a period of four weeks from the date of uploading of web copy without waiting for the receipt of the certified copy.

c) If any amount has been recovered or paid out of the disputed taxes, including by way of pre-deposit in appeal, the same would be reduced/adjusted, from/towards the 25% of disputed taxes directed to be paid. The assessing authority shall then intimate the balance amount out of 25 % of disputed taxes to be paid, if any, within a period of one week from the date of uploading of web copy without waiting for the receipt of the certified copy. The petitioner shall deposit such remaining sum within a period of three weeks from such intimation.

d) Failure to comply with the above condition viz., payment of 25% of disputed taxes within the stipulated period i.e., four weeks from the date of uploading of web copy of this order, shall result in restoration of the impugned order.

e) If there is any recovery by way of attachment of Bank account or garnishee proceedings, the same shall be lifted /withdrawn on complying with the above condition viz., payment of 25 % of the disputed taxes.

f) On complying with the above condition, the impugned order of assessment shall be treated as show cause notice and the petitioner shall submit its objections within a period of four (4) weeks from the date of compliance of the conditions relating to deposit in Clause (b) and (c) supra, along with supporting documents/material. If any such objections are filed, the same shall be considered by the respondent and orders shall be passed in accordance with law after affording a reasonable opportunity of hearing to the petitioner. It is made clear that if the above conditions viz., payment of 25% of disputed taxes is not complied or objections are not filed within the stipulated time as stated above the impugned order of assessment shall stand restored.

8. There shall be no order as to costs. Consequently, the impleading petition in W.M.P. No.39336 of 2025 is dismissed and connected miscellaneous petitions are closed.

15.09.2025

Speaking (or) Non Speaking Order
Index : Yes/ No
Neutral Citation: Yes/No
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To:

1.The Deputy State Tax Officer (ST),
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MOHAMMED SHAFFIQ, J.

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