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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 24.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.32679 & 32684 of 2025
and
W.M.P.Nos.36594, 36595 & 36599 of 2025

Tvl.ASVEEN ADS, Rep.by its
Proprietor: Arulananda Arul Joseph,
No.7, Second Floor, Police Officers Colony,
O-Block, Anna Nagar East,
Chennai – 600 102. ... Petitioner in both W.Ps

Vs.

The Deputy State Tax Officer – I,
Ayanavaram Assessment Circle,
No.1, Greams Road, Third Floor,
PAPJM Annex Building,
Chennai – 600 006. ... Respondent in both W.Ps

Prayer in W.P.No.32679 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records of the respondent in GSTIN:/33AEZPJ4566P2ZH/2019-20 date:19.08.2024 and the consequential DRC-07 issued in Reference No:ZD330824151903C dated 19.08.2024 and quash the same as illegal, arbitrary and against the principles of natural justice.

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Prayer in W.P.No.32684 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records of the respondent in GSTIN:/33AEZPJ4566P2ZH/2019-20 date:11.03.2025 and quash the same as illegal, arbitrary and against the principles of natural justice.

For Petitioner	:	Mr.A.Chandrsekaran (in both W.Ps)
For Respondent	:	Mr.T.N.C.Kaushik Additional Government Pleader (in both W.Ps)

COMMON ORDER

Mr.T.N.C.Kaushik, learned Additional Government Pleader takes notice for the Respondent.

2. By this Common Order, both the Writ Petitions are being disposed of.

3. In W.P.No.32679 of 2025, the petitioner has challenged the impugned order dated 19.08.2024 and in W.P.No.32684 of 2025, the petitioner has challenged the order dated 11.03.2025 passed under Section 161 of the respective GST Enactments.

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4. The petitioner has not replied to the Show Cause Notice issued on 23.12.2023 and thus, suffered the first impugned order dated 19.08.2024. Under these circumstances, the petitioner filed an application for rectification on 24.02.2025, which has been rejected vide order dated 11.03.2025 on the ground that no case has been made out for rectification.

5. That apart, it is noticed that the application itself was filed beyond the period prescribed for filing such an application under Section 161 of the respective GST enactments. The petitioner has now filed this writ petition on 20.08.2025, after the order dated 11.03.2025 came to be passed, rejecting the application for rectification dated 24.02.2025.

6. Under similar circumstances, orders have been quashed and cases have been remitted back to pass fresh order on terms, subject to the Assessee depositing 25% to 100% of the disputed tax, depending upon the delay in approaching the Court. There are no other extraordinary circumstances to take a different view.

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7. Considering the same, the writ petition No.32679 of 2025 stands disposed of by remitting the case back to the respondent to pass fresh order on merits and in accordance with law, subject to the petitioner depositing 25% of the disputed tax as confirmed vide the aforesaid order, within a period of thirty (30) days from the date of receipt of a copy of this order.

8. Within such time, the petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 23.12.2023 together with requisite documents to substantiate the case by treating impugned order dated 19.08.2024 as an addendum to the Show Cause Notice dated 23.12.2023.

9. In case the petitioner complies with the above stipulations, the 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 raised/vacated.

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10. In case, petitioner fails to comply with any of the stipulations, the Respondent is at liberty to proceed against the petitioner to recover the tax in accordance with law as if these writ petitions were dismissed in *limine* today.

11. Needless to state, before passing any such final order, the petitioner shall be heard.

12. In view of the orders passed in the above writ petition in W.P.No.32679 of 2025, no further orders are required to be passed in W.P.No.32684 of 2025 and therefore the same stands dismissed.

13. No costs. Consequently, connected miscellaneous petitions are closed.

24.10.2025

Neutral Citation : Yes / No
Index:Yes/No
Speaking order/Non-Speaking order

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C.SARAVANAN, J.

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