IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 19.09.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.34909, 34916, 34924 and 34929 of 2025
and
W.M.P.Nos.39070, 39072, 39079, 39081, 39086,
39088, 39092 and 39096 of 2025

M/s.NKV Cashews,
Represented by its Proprietor,
Kaliaya Perumal Vadivel,
No.112, Chetty Street,
South Melmampatta,
Cuddalore – 607 103. ... Petitioner in all W.Ps

Vs.

1.The Commercial Tax Officer (ST),
Panruti Town,
Cuddalore District.

2.The State Tax Officer (Recovery),
Panruti Town,
Cuddalore District.

3.The Principal Commissioner,
Commercial Taxes Department,
Ezhilagam, Chennai. ... Respondents in W.P.No.34909 of 2025

1.The Deputy Commercial Tax Officer (ST),
Panruti Town,
Cuddalore District.

2.The State Tax Officer - 2(Recovery),
Panruti Town,
Cuddalore District.

3.The Principal Commissioner,
Commercial Taxes Department,
Ezhilagam, Chennai. ... Respondents in W.P.No.34916 of 2025

1.The Commercial Tax Officer (ST),
Panruti Town,
Cuddalore District.

2.The State Tax Officer,
Panruti Town,
Cuddalore District.

3.The Principal Commissioner,
Commercial Taxes Department,
Ezhilagam, Chennai. ... Respondents in W.P.No.34924 of 2025

1.The Deputy Commercial Tax Officer (ST),
Panruti Town,
Cuddalore District.

2.The State Tax Officer,
Panruti Town,
Cuddalore District.

3.The Deputy State Tax Officer-2,
Panruti Town, Cuddalore District.

4.The Principal Commissioner,
Commercial Taxes Department,
Ezhilagam, Chennai. ... Respondents in W.P.No.34929 of 2025

Prayer in W.P.No.34909 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records pertaining to the impugned order passed by the 1st Respondent vide his order in DRC-07 Order No.ZD3302250254370 (FY:2020-2021) dated 04.02.2025 and consequential order rejecting the Rectification petition by the 2nd Respondent in GSTIN/33A0PPV1265H1ZM/2020-2021 dated 11.05.2025 and quash the same as it is illegal, without jurisdiction and in gross violation of Principles of Natural Justice.

Prayer in W.P.No.34916 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records pertaining to the impugned order passed by the 1st Respondent vide his order in DRC-07 Order No.ZD330924044143M (FY:2020-2021) dated 06.09.2024 and consequential order rejecting the Rectification petition by the 2nd Respondent in GSTIN/33A0PPV1265H1ZM/2020-2021 dated 06.06.2025 and quash the same as it is illegal, without jurisdiction and in gross violation of Principles of Natural Justice.

Prayer in W.P.No.34924 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records pertaining to the impugned order passed by the 1st Respondent vide his order in DRC-07 Order No.ZD331224048696A (FY:2021-2022) dated 06.12.2024 and consequential order rejecting the Rectification petition by the 2nd Respondent in GSTIN/33A0PPV1265H1ZM/2021-2022 dated 19.05.2025 and quash the same as it is illegal, without jurisdiction and in gross violation of Principles of

Natural Justice.

Prayer in W.P.No.34929 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records pertaining to the impugned order passed by the 2nd Respondent vide his order in FORM GST DRC – 13 dated 30.12.2024 in respect of the Petitioner is concerned and quash the same as it is illegal, without jurisdiction and in gross violation of Principles of Natural Justice.

For Petitioner (in all W.Ps)	:	Mr.R.Maheswaran
For Respondents (in all W.Ps)	:	Mr.C.Harsharaj Special Government Pleader

COMMON ORDER

By this common order, all these Writ Petitions are being disposed of at the time of admission after hearing the learned counsel for the Petitioner and the learned Special Government Pleader for the Respondents following the consistent view taken by this Court under similar circumstances.

2. In these Writ Petitions, the Petitioner has challenged the respective Assessment Orders passed for the Tax Period 2020 – 2021 and 2021 – 2022 as detailed below:-

W.P.Nos	***Financial Years***	***Assessment Order dated / Recovery Order in DRC 13***
W.P.No.34909 of 2025	2020 – 2021	040225
W.P.No.34916 of 2025	2020 – 2021	060924
W.P.No.34924 of 2025	2021 – 2022	061224
W.P.No.34929 of 2025	2020 – 2021	30/12/24

3. It is noticed that after the assessment orders were passed, the Petitioner also attempted to file an application for rectification under Section 161 of the respective GST enactments. These applications were also rejected on 11.05.2025, 06.06.2025, 19.05.2025 respectively. In respect of the orders dated 06.09.2024, a recovery notice has also been issued on 30.12.2024 which is impugned in 4th mentioned writ petition. It is noticed that the Petitioner has not filed reply to the Notice and has thus suffered the assessment orders. As far as the rejection of the rectification applications are concerned under Section 161 of the respective GST enactments are concerned, the Respondents cannot be found fault with, as the Petitioner has not filed a reply for the Respondents to arrive at a conclusion as to whether any error apparent on the face of the record.

4. At this stage, the learned counsel for the petitioner would submit that the Petitioner may be given liberty to file a Statutory Appeal. However, it is

noticed that the time limitation prescribed for filing Statutory Appeal both within the time and the condonable period of limitation have already expired. Therefore, the request of the Petitioner to file a statutory appeal at the stage cannot be entertained.

5. However, following the consistent view of the Court under similar circumstances, Court is inclined to remit the cases back to the 1st Respondent to pass a fresh order on merits and in accordance with law subject to the Petitioner deposits 25% of the disputed tax within a period of 30 days from the date of receipt of a copy of this order. The Petitioner shall also file a consolidated reply by treating the assessment orders which is the subject matter of these Writ Petitions as an addendum to the show Cause Notice that preceded the aforesaid order within such period.

6. In case the Petitioner complies with the above requirements, all further recovery proceedings shall be kept in abeyance. Once the petitioner deposits 25% of the disputed tax in cash within a period of 30 days, the attachment of the bank account of the Petitioner shall also lifted. In case, any amount has been recovered or paid, same shall be adjusted towards 25% is required to pre-deposit.

7. These Writ Petitions stand disposed of with the above observations. No costs. Consequently, connected Writ Miscellaneous Petitions are closed.

19.09.2025

Neutral Citation : Yes / No

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To

1.The Commercial Tax Officer (ST),
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Panruti Town,
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Panruti Town,
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Panruti Town,
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C.SARAVANAN, J.

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