IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 26-09-2025

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 36293 of 2025
AND
WMP NO. 40554 OF 2025,WMP NO. 40555 OF 2025

1. Tvl .J. K Industries
Rep. by its proprietor Jayakumar, T
366, SIDCO Womens Industrial Estate
Kattur, Thirumullaivoyal, Chennai 600
062

Petitioner(s)

Vs

1. Assistant Commissioner (ST)(FAC)
Thirumullaivoyal Assessment circle,
Integrated Commercial Taxes Building,
No.32 Elephant Gate Bridge road,
Chennai 03

Respondent(s)

WMP No. 40554 of 2025

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Petitioner(s)

Vs

1. Assistant Commissioner (ST)(FAC)

Respondent(s)

WP No. 36293 of 2025

PRAYER

call for the records pertaining to the impugned order passed vide Ref.No. ZD330825118919Y dated 12.08.2025 rejecting the rectification application and the consequent demand order passed in Form GST DRC-07 dated 21.01.2023 bearing reference No. ZD330123073338M and quash the same

WMP No. 40554 of 2025

PRAYER

Dispense with the production of Original impugned order passed vide Ref.No. ZD330825118919Y dated 12.08.2025 rejecting the rectification application and the consequent demand order passed in Form GST DRC-07 dated 21.01.2023 bearing reference No. ZD330123073338M

WMP No. 40555 of 2025

PRAYER

Stay the operation of the impugned order passed vide Ref.No. ZD330825118919Y dated 12.08.2025 rejecting the rectification application and the consequent demand order passed in Form GST DRC-07 dated 21.01.2023 bearing reference No.ZD330123073338M pending disposal of this writ petition

WP No. 36293 of 2025

For Petitioner(s): R.Mansoor Ilahi
A.Abdul Rahman

For Respondent: Mrs. K. Vasantha Mala
Government Advocate

ORDER

Mrs. K. Vasantha Mala, learned Government Advocate takes notice for the Respondent.

2. This Writ Petition is being disposed of at the time of admission after hearing the learned counsel for the Petitioner and learned Government Advocate for the Respondent following the consistent view taken by this Court under similar circumstances.

3. This writ petition has been filed by the petitioner against the impugned order dated 12.08.2025 under section 161 of the respective GST enactments. In

the said application, the petitioner had challenged the order passed on 21.01.2023 by the respondent under Section 74 of the respondent GST enactments.

4. The application was filed for rectification of the aforesaid order on 09.08.2025 beyond the statutory period of limitation. Although the learned counsel for the petitioner would submit that the case of the petitioner would fall within the purview of proviso to Section 161 of the respective GST enactments, it is noticed that the petitioner is entitled to ask for a review of the order, which has been dismissed by the respondents. The review application was belatedly filed beyond the statutory period of limitation though there was no statutory period of limitation for delay on account of laches will stare at the petitioner.

5. The learned Government Advocate for the Respondent on the other hand would submit that this Writ Petition is devoid of merits and is liable to be dismissed in the light of the decisions of the Hon'ble Supreme Court in Singh Enterprises Vs. Commissioner of Central Excise, Jamshedpur and others, (2008)

3 SCC 70 and in Commissioner of Customs and Central Excise Vs. Hongo India Private Limited and another, (2009) 5 SCC 791 and also in Assistant Commissioner (CT) LTU, Kakinada and others Vs. Glaxo Smith Kline Consumer Health Care Limited, 2020 SCC Online SC 440.

6. That apart, it is submitted that the Petitioner has not substantiated the case with any documents and therefore, on this count also, this Writ Petition is liable to be dismissed.

7. Having considered the submissions made by the learned counsel for the Petitioner and the learned Government Advocate for the Respondent and having considered the consistent view taken by this Court in similar circumstances, this Court dismisses the order, dismissing the rectification application dated 09.08.2025 against the order dated 21.01.2023 passed for the assessment year 2021-22. However, liberty is given to the petitioner to approach the respondent to pass fresh orders on merits 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.

8. The Petitioner shall file a reply contemporaneously to the Show Cause Notice in GST DRC-01 dated 22.07.2022 together with requisite documents to substantiate the case by treating the impugned Assessment Order dated 21.01.2023 as an addendum to the Show Cause Notice dated 22.07.2022 within a period of thirty (30) days from the date of receipt of a copy of this order.

9. In case the Petitioner complies with the above stipulated conditions, the Respondent shall proceed to pass a fresh order *de novo* on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months thereafter.

10. In case the Petitioner fails to comply with any of the conditions stipulated above, the Respondent is at liberty to proceed against the Petitioner in accordance with law as if this Writ Petition was dismissed *in limine* today. Thereafter, it is for the Respondent to take steps against the Petitioner to recover the tax that has been confirmed in the impugned Assessment Order.

11. Needless to state, before passing any such order, the Respondent shall give due notice to the Petitioner.

12. It is made clear that the Petitioner shall co-operate with the Respondent in the *de novo* proceedings.

13. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

26-09-2025

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

ab

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To

1.Assistant Commissioner (ST)(FAC)
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Integrated Commercial Taxes Building,
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Chennai 03

WMP No. 40554 of 2025

To

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To

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C.SARAVANAN J.

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**WP No. 36293 of 2025
AND WMP NO. 40554
OF 2025,WMP NO.
40555 OF 2025**

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