



WEB COPY

W.P. Nos. 36190 & 36203 of 20__



IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 22.09.2025

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. Nos. 36190 and 36203 of 2025

and

W.M.P. Nos. 40440, 40441, 40460 & 40462 of 2025

Tvl. Innovative Technology,
Represented by its Proprietrix,
Geetha

...Petitioner
in both Wps

Versus

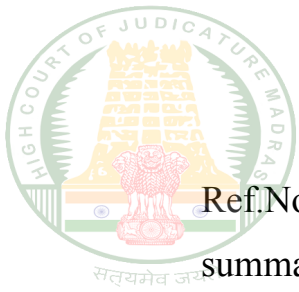
The Deputy State Tax Officer-1,
Nandambakkam Assessment Circle,
Station: No.571, Integrated Commercial Taxes and Registration
Department, (South Tower), Room No.308, 3rd Floor,
Nandanam, Chennai – 35.

...Respondent
in W.P. No.36190/2025

The Deputy State Tax Officer-1,
Nandambakkam Assessment Circle,
Station: No.571, Integrated Commercial Taxes and Registration
Department, (South Tower), Room No.351, 3rd Floor,
Nandanam, Chennai – 35.

...Respondent
in W.P. No.36203/2025

Prayer in W.P. No. 36190 of 2025: Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorari, to call for the records on the file of the Respondent herein in the order



W.P. Nos. 36190 & 36203 of 20__

Ref.No.GSTIN:33BJWPG5003P1ZU/2020-21 issued along with the summary of the order in form GST-DRC-07 vide reference No.ZD33022525337OU dated 25.02.2025 for the tax period between April 2020-March 2021 and quash the same.

Prayer in W.P. No. 36203 of 2025: Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorari, to call for the records on the file of the Respondent herein vide order of rejection of application for rectification vide reference No.ZD330825322872A issued along with detailed order in GSTIN/33BJWPG5003P1ZU/2020-21 dated 26.08.2025 for the period between April 2020 to March 2021 and quash the same.

For Petitioner : Ms. S. Vishnupriya
(in both WPs)

For Respondent : Mr. C. Harsharaj,
(in both WPs) Special Government Pleader

COMMON ORDER

Both these Writ Petitions are being disposed of by way of this common order at the time of admission with the consent of the learned counsel for the Petitioner and the learned Special Government Pleader for the Respondent who takes notice on behalf of the Respondent.



2. In these Writ Petitions, the Petitioner has challenged the following

orders:-

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W.P. Nos.	Impugned Order dated	Orders Passed under Section
36190 of 2025	25.02.2025	73 of CGST Act
36203 of 2025	26.08.2025	161 of CGST Act

3. In these Writ Petitions, the Petitioner is challenging the respective orders passed under Section 73 and 161 of the respective GST Enactments for the tax period between April 2020 - March 2021. The Petitioner has not replied to the Show Cause Notice in DRC-01 dated 25.11.2024 and thus, has suffered impugned Assessment Order dated 25.02.2025 for the aforesaid tax period.

4. Instead of approaching this Court of filing an appeal before the Appellate Commissioner, the Petitioner filed an application under Section 161 of the respective GST Enactments for rectification of the aforesaid order dated 25.02.2025 which has now been rejected vide second mentioned impugned order dated 26.08.2025. Hence, the Petitioner is before this Court challenging both the impugned orders as detailed above.

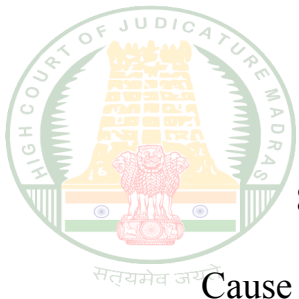
5. Learned counsel for the Petitioner submits that the Petitioner has a



fair case to succeed and therefore, undertakes to deposit 10% of the disputed tax.

6. Learned Special Government Pleader for the Respondent on the other hand would submit that the application filed under Section 161 of the respective GST Enactments was merely to prolong the litigation and therefore, the Writ Petitions should be dismissed as the Petitioner has slept over the rights by not filing an appeal before the Appellate Commissioner or approaching this Court at an earlier point of time.

7. Having considered the submissions made by the learned counsel for the Petitioner and the learned Special Government Pleader for the Respondent, I am of the view that the rejection of the application filed under Section 161 of the respective GST Enactments vide order dated 26.08.2025 impugned in W.P. No.36203 of 2025 cannot be found fault with, as the order impugned in the other writ petition dated 25.02.2025 is a detailed order and does not warrant invocation of the jurisdiction of the Respondent under Section 161 of the respective GST Enactments.



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8. Considering the fact that the Petitioner has not replied to the Show Cause Notice in DRC-01 dated 25.11.2024, this Court is inclined to follow the necessary view taken by remitting the case back to the Respondent to pass a fresh order in response to the notice in DRC-01 dated 25.11.2024 as expeditiously as possible, provided the Petitioner deposits 25% of the disputed tax in cash and also file a reply to the Show Cause Notice in DRC-01 dated 25.11.2024 by treating the impugned Assessment Order dated 25.02.2025 as addendum to the Show Cause Notice dated 25.11.2024 within a period of 30 days from the date of receipt of copy of this order.

9. The Respondent shall proceed to pass a fresh order subject to the Petitioner complying with the stipulated conditions. In case, the Petitioner fails to comply with any of the stipulated conditions, the Respondent is at liberty to proceed against the Petitioner in the manner known to law as if these Writ Petitions were dismissed *in limine* today.



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10. Accordingly, these Writ Petitions are disposed of. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

22.09.2025

Index : Yes/No
Neutral Citation : Yes/No
AT

To

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Nandambakkam Assessment Circle,
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C.SARAVANAN, J.

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