IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 25.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.39983 and 39988 of 2025
and
W.M.P.Nos.44900, 44901, 44907 and 44908 of 2025

M/s.Bombay Traders
Represented by its Proprietor
Arumugam Rajasekar ... Petitioner in both W.Ps.

Vs.

The Assistant Commissioner (ST),
Sankari Assessment Circle,
RDO Office Compound,
Tiruchengode Road, Sankari – 637 301.
Namakkal District. ... Respondent in both W.Ps.

Prayer in W.P.No.39983 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for records in order passed by the Respondent in GSTIN:33AJPPR6273C1Z2/2018-2019 along with the DRC – 07 Ref.No.ZD330424210228U dated 26.04.2024 and quash the same to extent of demand confirmed, as arbitrary, bad in law and consequently direct the Respondent to drop the proceedings in entirety.

Prayer in W.P.No.39988 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for records in order passed by the Respondent in Rectification order in Ref.No.ZD330125235831Q dated 27.01.2025 and quash the same as arbitrary, bad in law.

For Petitioner (in both W.Ps)	:	M/s.N.Ieswarya for Mr.M.Narasimha Bharathi
For Respondent (in both W.Ps)	:	Mr.T.N.C.Kaushik Additional Government Pleader

COMMON ORDER

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

2. These Writ Petitions are being disposed of at the time of admission with the consent of the learned counsel for the Petitioner and learned Additional Government Pleader for the Respondent.

3. The Petitioner is before this Court against the impugned order dated 26.04.2024 and impugned rectification order dated 27.01.2025 after

unsuccessfully attempting to revising the same by invoking the jurisdiction of the Respondent under Section 161 of the respective GST enactments. The application filed for rectification of the aforesaid orders dated 07.05.2024 was rejected on 27.01.2025.

4. The learned counsel for the Petitioner submits that the demand pertains to the tax period 2018 – 2019 and the issue is now squarely covered by the decision of this Court in M/s.Tata Play Limited Vs. Union of India and others, reported in 2025 (7) TMI 772, which decision has been followed by this Court in several cases.

5. The learned counsel for the Petitioner has submits that the Respondent has already recovered a sum of Rs.2,09,796/- from and out of the total tax liability of Rs.8,59,784/-.

6. I have considered the submissions made by the learned counsel for the Petitioner and the learned Additional Government Pleader for the Respondent and taking note of the fact that the impugned assessment order is dated 26.04.2024 and the petitioner has approached this Court only on 09.10.2025,

after filing an application to rectify the same which rejected as early as 27.01.2025, the case is remitted back to the Respondent to pass a fresh order 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 30 days from the date of receipt of a copy of this order. Needless to state, any amount already recovered shall be set off towards 50% deposit.

7. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 22.12.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 26.04.2024 as an addendum to the Show Cause Notice dated 22.12.2023.

8. 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.

9. In case the 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 this Writ Petition was dismissed *in limine* today. Needless to state, any recovery made as has been stated by the Petitioner shall be adjusted for the purpose of computation of 50% of the disputed tax.

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

11. These Writ Petitions stand disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

25.10.2025

Neutral Citation : Yes / No

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To:

The Assistant Commissioner (ST),
Sankari Assessment Circle,
RDO Office Compound,
Tiruchengode Road, Sankari – 637 301.
Namakkal District.

C.SARAVANAN, J.

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