



WEB COPY

WP No. 41069 of 2025



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30-10-2025

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

**WP No. 41069 of 2025
and WMP.Nos.46032 and 46033 of 2025**

Tvl. GNST & Associates
Rep. by its partner K.S.Thillainathan
3rd Floor, Kovai towers,
Dr. Balasundaram Road,
Pappanaicken Palayam,
Coimbatore 641081

Petitioner(s)

Vs

The State Tax Officer
P.N Palayam Circle,
Coimbatore

Respondent(s)

PRAYER

calling for Respondent's Rectification Order dated 29.11.2024 with Ref. No. ZD331124298112Q and quash the same.

For Petitioner(s): Mr.Vaani Sreekant Iyer

For Respondent: Mr.TNC.Kaushik, AGP



ORDER

WEB COPY

Mr.TNC.Kaushik, learned Additional Government Pleader takes notice for the Respondent.

2. This Writ Petition is 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. In this Writ Petition, the Petitioner has challenged the impugned Rectification Order bearing Ref. No. ZD331124298112Q dated 29.11.2024, which was preceded by a Show Cause Notice in GST DRC-01 dated 03.02.2024 wherein the Petitioner was also called upon to give a reply.

4. The Petitioner was also issued with Reminders on 21.02.2024, 10.03.2024 and 21.06.2024, which called upon the Petitioner to file a reply and to appear for a personal hearing. The Petitioner however neither filed any reply



nor appeared for the personal hearing fixed on 28.02.2024, 18.03.2024 and on 28.06.2024. Thus, the impugned Orders have been passed.

5. It is noticed that the limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 against the impugned Orders has already expired. The present Writ Petition has been filed only on 28.10.2025.

6. Under similar circumstances, Orders have been quashed and cases have been remitted back to pass a fresh order on terms subject to such Assessee depositing 25% to 100% of the disputed tax depending upon the length of delay in approaching the Court. I do not find any reason to take a different view in this case.

7. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the case is remitted back to the Respondent to pass a fresh order subject to the Petitioner depositing 25% 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.



WEB COPY

8. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 03.02.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 29.11.2024 as an addendum to the Show Cause Notice dated 03.02.2024.

9. Amount which has already been recovered from the Petitioner shall be adjusted towards pre-deposit of 25% of the disputed tax as ordered above. This will be however subject to verification by the Respondent.

10. 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.**



11. 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.

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

13. It is made clear that recovery of 25% of the disputed tax ordered above pertains only to the impugned Order dated 29.11.2024.

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

30-10-2025

pvs

Index: Yes/No

Speaking/Non-speaking order

Internet: Yes

Neutral Citation: Yes/No



WP No. 41069 of 2025



To
WEB COPY

The State Tax Officer
P.N Palayam Circle Coimbatore



WEB COPY

WP No. 41069 of 2025



C.SARAVANAN J.

pvs

WP No. 41069 of 2025

30-10-2025