IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 03.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.40627 of 2025
and
W.M.P.Nos.45556 and 45558 of 2025

Tvl.Signals Cellular
Represented by its Proprietor
Sivaramakrishnamoorthy Velmurugan. ... Petitioner

Vs.

The Assistant Commissioner (ST),
Omalur Assessment Circle,
No.2/1, 15th Ward, Periyamariamman Kovil Backside,
Visvam Building, Bazaar Street,
Omalur – 636 455. ... Respondent

Prayer: 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 vide Ref.No.ZD3307251609940 dated 16.07.2025 rejecting the rectification application and the consequent demand order passed in Form GST DRC – 07 dated 14.02.2025 bearing reference

No.ZD330225140900V and quash the same.

For Petitioner : Mr.R.Mansoor Ilahi

For Respondent : Mrs.K.Vasanthamala
Government Advocate

ORDER

Mrs.K.Vasanthamala, learned Government Advocate 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 Government Advocate for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Orders dated 16.07.2025 filed on 14.05.2025 passed under Section 161 of the respective GST enactments. Operative portion of the impugned order reads as under:-

> *"With reference to the application referred to above regarding rectification of order (details of which is mentioned in table below), the said application has not been found satisfactory for the reasons attached in annexure."*

4. The Petitioner has also suffered an adverse order on 14.02.2025, as the Petitioner had failed to file reply to the Show Cause Notice in DRC – 01 dated 25.11.2024 which preceded the Assessment Order dated 14.02.2025.

5. In this background, the Petitioner has filed an application for rectification which has been rejected vide impugned order dated 16.07.2025.

6. Considering the same and following the consistent view taken by this Court under similar circumstances, the case is remitted back to the Respondent by quashing both the orders dated 16.07.2025 and 14.02.2025 to pass a fresh order on merits 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.

7. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 25.11.2024 together with requisite documents to substantiate the case by treating the impugned Orders dated 16.07.2025 and 14.02.2025 as an addendum to the Show Cause Notice dated 25.11.2024.

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 vacated.

9. It is made clear that bank attachment shall be lifted subject to the deposit of 25% of the disputed tax as ordered above and no other amount is in arrears barring the amount demanded under the impugned Order.

10. 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.

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

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

03.11.2025

Neutral Citation : Yes / No

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To:

The Assistant Commissioner (ST),
Omalur Assessment Circle,
No.2/1, 15th Ward, Periyamariamman Kovil Backside,
Visvam Building, Bazaar Street,
Omalur – 636 455.

C.SARAVANAN, J.

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