IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04.11.2025

CORAM
THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.41961 of 2025
and
WMP.Nos.47007, 47008 & 47010 of 2025

Tvl.Anitha Stores
Rep.by its Proprietor
Mr.Samuel Jeyaveeran
P160, Thiyaki Kumaran Market
R G Street, Coimbatore 641 001. ...Petitioner

Vs.

1.The Assistant Commissioner (GST)
R G Street Circle, Coimbatore.

2.The State Tax Officer
R G Street Circle, Coimbatore. ...Respondents

Prayer: This Writ Petition is filed under article 226 of the Constitution of India, praying to issue a Writ of Certiorari, calling for second respondent's order dated 30.12.2023 with Ref. No.ZD3312232708120 as modified by the first Respondent's subsequent Order dated 03.12.2024 with Ref. No.ZD331224012317Y and quash the same.

For Petitioner : Mr.Adithya Reddy

For Respondents : Mrs.K.Vasanthamala
Government Advocate

ORDER

Mrs.K.Vasanthamala, learned Government Advocate takes notice for the respondents.

2. With the consent of the learned counsel for the Petitioner and learned Government Advocate for the respondents, this Writ Petition is being disposed of at the time of admission.

3. In this writ petition, the petitioner has challenged the impugned order dated 30.12.2023, which was preceded by a notice in DRC-01 dated 20.09.2023, whereby the aforesaid order in DRC-07 dated 30.12.2023 (detailed order dated 27.12.2023) was suo-motu rectified by the respondents vide order dated 03.12.2024. The petitioner is before this

Court, against the impugned orders, after unsuccessful attempts to rectify the impugned order dated 30.12.2023 (detailed order dated 27.12.2023). However, there is no challenge to order dated 13.03.2025 whereby, the application filed under Section 161 on 29.02.2024 was rejected against the impugned order dated 30.12.2023 (detailed order 27.12.2023).

4. The Petitioner was also issued with Reminders on 14.11.2023 and 25.11.2023, 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 16.11.2023 and 29.11.2023. 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

16.10.2025.

6. The learned counsel for the petitioner submitted that the petitioner may be given an opportunity to explain the case afresh to the respondents as the petitioner's request for rectification of the order was rejected only on 13.03.2025.

7. The learned counsel for the respondents submitted that the order dated 03.12.2024 merely incorporates correction which are on account of clerical mistakes in the order in GST DRC-07 dated 30.12.2023 (detailed order dated 27.12.2023). There is no revenue application arising out of the order dated 03.12.2024. Hence, she submitted that Writ Petition is liable to be dismissed as the petitioner has slept over the rights by not approaching this Court against the order dated 30.12.2023.

8. Having considered the submissions made by the learned counsel

for the petitioner and the learned Government Advocate for the respondents and considered the fact that the request of the petitioner had been rejected only on 13.03.2025 to rectify order dated 30.12.2023 (detailed order dated 27.12.2023).

9. 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.

10. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the case is remitted back to the 2nd Respondent to pass a fresh order subject to the Petitioner depositing 100% 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.

11. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 20.09.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 30.12.2023 as an addendum to the Show Cause Notice dated 20.09.2023.

12. In case the Petitioner complies with the above stipulations, the 2nd 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, if any the attachment of the bank account of the Petitioner shall also stand automatically raised/vacated.

13. It is made clear that bank attachment shall be lifted subject to the deposit of 100% of the disputed tax as ordered above and no other amount is in arrears barring the amount demanded under the impugned Order.

14. In case the Petitioner fails to comply with any of the stipulations, the 2nd 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.

15. Needless to state, before passing any such order, the 2nd Respondent shall give due notice to the Petitioner.

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

04.11.2025

Index : Yes/No
Speaking order : Yes/No
Neutral Case Citation : Yes/No
dna

To

1.The Assistant Commissioner (GST)
R G Street Circle, Coimbatore.

2.The State Tax Officer
R G Street Circle, Coimbatore.

C.SARAVANAN, J.

dna

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