IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30-10-2025

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 41027 of 2025
and
W.M.P.Nos.45988 & 45989 of 2025

M/s Navin Electricals
GSTIN 33APDPS7480L1ZD
Reptd By Its Proprietor Mr.N.Sampath
2nd, No.3, Navin Building, Baktharaju
Naicken Street, Annai Nagar, Korattur,
Chennai 600 076

Petitioner(s)

Vs

Assistant Commissioner (ST)(FAC)
Surapattu Assessment Circle,
First Floor, No.1275/3 Bridge Road,
Vepery, Chennai 600 003

Respondent(s)

For Petitioner: Mr.Bala Chandar P R

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 order dated 11.12.2024 along with the summary of the Rectification order in DRC-08 dated 11.12.2024.

4. By the impugned order, the application filed for rectification of the order dated 23.12.2023 has been partly rectified.

5. The learned counsel for the petitioner would submit that after the order dated 23.12.2023 came to be passed, the petitioner's bank account was attached, and therefore, the petitioner was advised to at least discharge the tax liability confirmed towards SGST together with interest, which according to the petitioner, has been paid on 18.06.2024.

6. It is submitted that while passing the aforesaid rectification order on 11.12.2024, the respondent has not considered the payment made by the petitioner, pursuant to which, attachment of the petitioner's Bank account was lifted.

7. The learned Government Advocate for the respondent, however, is unable to confirm the same.

8. At this stage, the learned counsel for the petitioner submitted that the petitioner may be given an opportunity to file an appeal before the Appellate Authority, as the petitioner was unaware of the order passed on 11.12.2024, since it was posted in the web portal and remained unnoticed. The petitioner became aware of the same only recently after the respondent initiated recovery proceedings to recover the balance due as confirmed by the order dated 23.12.2023 and the impugned order dated 11.12.2024 under Section 161 of the respective GST enactments.

9. Having considered the submissions made by the learned counsel for the petitioner and the learned Government Advocate for the respondent, I am inclined to give liberty to the petitioner to file a Statutory appeal within a period of thirty (30) days from the date of receipt of a copy of this order, subject to the petitioner depositing 25% of the tax due towards CGST and IGST and 100% of the tax due towards SGST and interest, which is stated to have already been paid.

10. In fact, the amount has already been paid towards SGST and interest thereon. Therefore, no further amount shall be paid by the petitioner towards SGST and interest thereof.

11. Subject to the petitioner complying with the above stipulations, the Appellate authority shall dispose of the appeal on merits without further reference to limitation.

12. Subject to the Petitioner complying with the above stipulations, if any attachment of the bank account of the Petitioner shall also stand automatically raised/vacated.

13. 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.

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

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

30-10-2025
(2/2)

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Index:Yes/No
Speaking/Non-speaking order
Internet:Yes
Neutral Citation:Yes/No

To

Assistant Commissioner (ST)(FAC)
Surapattu Assessment Circle,
First Floor, No.1275/3 Bridge Road,
Vepery, Chennai 600 003

C.SARAVANAN, J.

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