IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 17.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No. 42927 of 2025
and
WMP.Nos.48012 & 48013 of 2025

Raja Supermarket
Rep by its Managing Partner Mr.SAM RICHARD DEVAKUMAR
No.91, Redhills Road, Pudur,
Ambattur, Chennai 600 053 ...Petitioner

Vs.

The Assistant Commissioner
Ambattur Assessment Circle,
Station No.323 & 324, 3rd Floor
Integrated Commercial Taxes Building
Nandanam
Chennai 600 035 ...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 of the respondent in Rectification Order in Reference No.ZD 330 225 223 836I dated 21.02.2025 and quash the same.

For Petitioner : Mr.V.Vijayalakshmi

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. The petitioner is before this court after the petitioner filed an appeal against the order dated 30.08.2024. Long after the said order was rectified by an order dated 21.02.2025 along with the detailed order dated 20.02.2025 was passed under Section 161 of the respective GST Enactment Act.

4. It is noticed that an order dated 30.08.2024 is an exparte order and therefore, the petitioner filed an application for rectification dated 20.09.2024.

Pursuant to the aforesaid order, demand in respect of defect No.2 was dropped as it was covered by an order dated 26.05.2024 and demand of Rs.59,664.00 each as CGST and SGST along with interest of Rs.56582.00 each as CGST and SGST raised vide reference No.ZD3330824220199D dated 24.08.2024.

5. Thereafter, the petitioner filed an appeal against the order dated 30.08.2024 on 26.06.2025 which has been rejected on 25.07.2025 and thus the petitioner has approached this court by this writ petition.

6. It is noticed that the original order dated 30.08.2024 is an exparte order and petitioner entertained a bonafide belief that the entire demand was liable to be reversed. Therefore, the petitioner filed an application under Section 161 of the respective GST Enactment on 20.09.2024 which is now culminated in the above mentioned orders dated 26.05.2024 and 24.08.2024.

7. Considering the fact that a part of the demand has been dropped and order has been passed without proper reply from the petitioner and following the consistent view taken by this Court under the similar circumstances, the case is remitted back to the respondent to re- do the exercise in so far as the demand that has been sustained vide impugned order dated 21.02.2025 subject to petitioner depositing 50% of the aforesaid disputed tax within a period of 30 days from the date of receipt of a copy of this order.

8. Within such time, the petitioner shall file a proper reply to the Show Cause Notice which preceding the order dated 30.08.2024 by treating the aforesaid impugned rectification order dated 21.02.2025 as an addendum to the same Show Cause Notice.

9. 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.

10. It is made clear that bank attachment shall be lifted subject to the deposit of 50% of disputed tax as ordered above and no other amount is in arrears barring the amount demanded under the impugned order.

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 any amount paid by the petitioner pursuant to this order shall be adjusted towards pre-deposit.

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

17.11.2025

Neutral Citation : Yes / No

gv

To:

The Assistant Commissioner
Ambattur Assessment Circle,
Station No.323 & 324, 3rd Floor
Integrated Commercial Taxes Building
Nandanam
Chennai 600 035

C.SARAVANAN, J.

gv

W.P.No. 42927 of 2025

and

17.11.2025