IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 19.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.43747 of 2025
and
W.M.P.Nos.48847 and 48850 of 2025

Sri Mahaveer Super Market,
Represented by its Proprietor,
Mahaveer Chand. ... Petitioner

Vs.

The Assistant Commissioner (ST),
Villupuram – II Assessment Circle,
Cuddalore Zone,
Commercial Taxes Department,
Villupuram. ... 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 relating to the impugned proceedings of the Respondent in GSTIN 33AACPC2343J1Z9/2020-21 dated 25.02.2025, the order issued under Section 73 of the CGST/TNGST Act, 2017 dated 25.02.2025 and Summary of the Order in Form DRC – 07 bearing Reference No.ZD330225263594E dated 25.02.2025 and also the rejection of the rectification application by an order dated 25.09.2025 in Reference No.ZD330925337163E and quash all the impugned proceedings.

For Petitioner : Mr.P.Rajkumar

For Respondent : Mr.T.N.C.Kaushik
Additional Government Pleader

ORDER

Mr.T.N.C.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 the learned Additional Government Pleader for the Respondent.

3. The Petitioner is before this Court against the impugned orders dated 25.02.2025 passed under Section 73 of the respective GST enactments and the rejection order dated 25.09.2025 passed under Section 161, whereby, the application filed by the Petitioner on 24.05.2025 for rectification of order dated 25.02.2025 was rejected.

4. The facts on record reveals that the Petitioner was issued with a Show Cause Notice in GST DRC – 01 dated 25.11.2024 for the tax period 2020 – 2021 followed by reminders on 26.01.2025, 04.02.2025 and 11.02.2025 to which the Petitioner filed a reply on 17.02.2025. However, in

Sl.No.7 in the reply in Form GST DRC – 06, the Petitioner has tick "no" option for personal hearing, though the Petitioner in the last sentence had stated that the Petitioiner is looking forward for a personal hearing.

5. The learned counsel for the Petitioner would submit that the Petitioner therefore approached the Respondent by filing an application under Section 161 of the Act on 24.05.2025 which has been rejected by the Respondent vide 2nd mentioned impugned order without any reasoning. It is further submitted that the Petitioner may be given one opportunity to explain the case, as the Petitioner has fair case to succeed on merits.

6. The learned Additional Government Pleader for the Respondent opposing the same stated that the Petitioner failed to file a reply on time, despite three reminders and that the final reply came to be filed only on 17.02.2025, thereby, leaving only 10 days / 11 days for the Respondent to pass final assessment order.

7. That apart, it is submitted by the learned Additional Government Pleader for the Respondents that the Petitioner's reply has been considered by the Respondent while passing the impugned order dated 25.02.2025.

8. Have considered the submissions made by the learned counsel for the Petitioner and the learned Additional Government Pleader for the Respondent.

9. The facts on record reveal that the Petitioner did not have any valid reason for filing an application under Section 161 of the respective GST enactments against the 1st impugned order passed on 25.02.2025. The Petitioner should have either approached this Court earlier or filed an appeal against the 1st mentioned impugned order within the prescribed time.

10. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, there shall be a direction to the Petitioner to deposit 10% of the disputed tax confirmed vide the impugned order dated 25.02.2025 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 if any 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 Order dated 25.02.2025 as an addendum to the Show Cause Notice dated 25.11.2024.

12. 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.

13. It is made clear that bank attachment shall be lifted subject to the deposit of 10% of the disputed tax as ordered above and the Petitioner is not in arrears of any other amount barring the amount demanded under the impugned Order.

14. 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.

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

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

19.11.2025

Neutral Citation : Yes / No

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To:

The Assistant Commissioner (ST),
Villupuram – II Assessment Circle,
Cuddalore Zone,
Commercial Taxes Department,
Villupuram.

C.SARAVANAN, J.

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