IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 03.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.46195 of 2025
and
W.M.P.Nos.51529 and 51530 of 2025

M/s.SIRAJ ENTERPRISES,
Rep.by its Proprietor,
Haja Sirajudeen,
No.351, Kunnur High Road,
Ayanavaram,
Chennai – 600 023. ... Petitioner

Vs.

The State Tax Officer,
Ayanavaram Assessment Circle,
No.1, Greams Road, 3rd Floor,
PAPJM Annex Building,
Chennai – 600 006. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records pertaining to the revised Impugned order dated 06.02.2025 passed by the Respondent against the petitioner's firm vide GSTIN-33ACVPH0350D1ZZ under Section 73 of the Tamil Nadu Goods and Services Tax Act 2017 for the Assessment Year 2019-2020 in Ref.No.ZD330225060589A and quash the same as illegal and against the principles of natural justice.

For Petitioner : Mr.K.M.Malarmannan

For Respondents : Mr.TNC Kaushik,
Additional Government Pleader

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ORDER

This Writ Petition is being disposed of at the time of admission with the consent of the learned counsel for the Petitioner and learned Additional Government Pleader for the Respondent.

2. In this Writ Petition, the Petitioner has challenged the impugned Rectification Order dated 06.02.2025 which rectified the Original Assessment Order dated 16.08.2024 passed pursuant to order dated 27.11.2024 impugned in W.P.No.34484 of 2024 wherein the petitioner had challenged Assessment Order dated 16.08.2024.

3. The said Assessment Order dated 16.08.2024 was preceded by a Show Cause Notice in GST DRC-01 dated 20.05.2024 wherein the Petitioner was also called upon to appear for personal hearing. The petitioner however neither filed any reply to the Show Cause Notice nor appeared for the personal hearing fixed. Thus, the Assessment Order dated 16.08.2024 was passed which was challenged in W.P.No.34484 of 2024 and was disposed of with the following directions:-

> *"6. In view thereof, the impugned order dated 16.08.2024 is set aside and the petitioner shal deposit 10% of the disputed tax within a period of four weeks from the date of receipt of a copy of this order. On complying with the above condition, the impugned order of assessment shall be treated as show cause notice and the petitioner shall submit its objections within a period of four weeks from the date of receipt of a copy of this order along with supporting documents/material. If any such objections are filed, the same shall be considered by the respondent and orders shall be passed in accordance with law after affording a reasonable opportunity of hearing to the petitioner. If the above deposit is not paid or objections are not filed within the stipulated period, i.e., four weeks respectively from the date of receipt of a copy of this order, the impugned order of assessment shall stand restored."*

4. 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 24.11.2025.

5. Under similar circumstances, liberty has been given to the petitoiner to file an appeal before the Appellate Authority 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.

6. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the liberty is given to the petitioner to challenge the impugned order by filing an appeal before the Appellate Authoriy 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. Amount which has already recovered from the Petitioner shall be adjusted towards pre-deposit of 25% of the disputed tax as ordered above. This will be however subject to verification by the Respondent.

8. In case the Petitioner complies with the above stipulations, the Appellate Authority shall proceed to pass a final order on merits without further reference to limitation. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner shall also stand automatically raised/vacated.

9. 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.

10. Needless to state, before passing any such order, the petitioner shall be heard**.**

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

03.12.2025

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Neutral Citations: Yes/No

To:

The State Tax Officer,
Ayanavaram Assessment Circle,
No.1, Greams Road, 3rd Floor,
PAPJM Annex Building,
Chennai – 600 006.

C.SARAVANAN, J.

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