IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 15.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.48108 of 2025

M/s.Pruthivi Chemicals,
Rep by its Proprietor
K.Murugan. ... Petitioner

Vs.

The Deputy State Tax Officer 1,
Goods and Services Tax Department,
Tirupur Central II – Circle,
Tirupur – 641 604. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Mandamus, to direct the respondent to reassess and pass a rectification order for application ARN AD3310250474776, dated 30.10.2025 to prevent doubt taxation.

For Petitioner : Mr.M.Sivakumar

For Respondent : Mr.C.Harsharaj
Special Government Pleader

ORDER

Mr.C.Harsharaj, learned Special Government Pleader takes notice for the Respondent.

2. This Writ Petition is being disposed of at the stage of admission itself with the consent of the learned counsel for the Petitioner and the learned Special Government Pleader for the Respondent.

3. In this Writ Petition, the Petitioner has prayed for the following relief:-

> " *to direct the respondent to reassess and pass a rectification order for application ARN AD3310250474776, dated 30.10.2025 to prevent double taxation."*

4. The rectification application against the assessment order dated 21.12.2023 in Form GST DRC – 07 has been filed on 30.10.2025, which is long after the expiry of limitation prescribed under Section 161 of the respective GST enactments. The said assessment order dated 21.12.2023 in Form GST DRC – 07 was preceded by a Show Cause Notice in ASMT – 10 / intimation dated 26.07.2023 and a Show Cause Notice in Form GST DRC – 01 dated 30.09.2023.

5. It appears that the Petitioner had not replied to either of the above intimation and Show Cause Notice nor filed the rectification

application within the prescribed time. As such the prayer for rectification of the order dated 21.12.2023 cannot be countenanced, as the application has been filed beyond the time period prescribed for filing such an application.

6. That apart, without having filed a reply to the Notice in GST DRC – 01 dated 30.09.2023, it is not open for an assessee to ask for rectification of the assessment order under Section 161 of the respective GST enactments to recall the same on merits. Section 161 of the respective GST enactments is entitled to facilitate the rectification of any error apparent on the face of the record.

7. Considering the same, there is no scope for entertaining the prayer sought for in this Writ Petition to direct the Respondent to pass an order of rectification on the application dated 30.10.2025.

8. It is noticed that the limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 against the impugned Order has already expired. The present Writ Petition has been filed only on 06.11.2025.

9. At this stage, the learned counsel for the Petitioner submit that the Petitioner is willing to pre-deposit the entire disputed tax as a condition for *denovo* adjudication.

10. Considering the same, there shall be a direction to the Respondent to re-do the exercise and pass a fresh order on merits subject to the Petitioner depositing the entire disputed tax confirmed vide impugned order dated 21.12.2023 in cash or from the Petitioner's Electronic Cash Register within a period of six weeks 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 30.09.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 21.12.2023 as an addendum to the Show Cause Notice dated 30.09.2023.

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 Petitioner depositing the disputed tax amount as ordered above and the Petitioner not being 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.

15.12.2025

Neutral Citation: Yes / No
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To:

The Deputy State Tax Officer 1,
Goods and Services Tax Department,
Tirupur Central II – Circle,
Tirupur – 641 604.

C.SARAVANAN, J.

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