IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 19.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No. 45114 of 2025
and
WMP.Nos.50256 & 50259 of 2025

M/s.The Kumaran Ginning Mills
Rep by its Partner Mr.K.Ganesan
33/1B, Kulathupalayam Pirivu
S.Periyapalayam Post
Tiruppur, Tamilnadu – 641607 ….Petitioner

Vs.

1.The State Tax officer
Integrated Commercial Taxes Building
3rd floor, No.400/1,7,8,46 Pudhur 'B'Village
Chennimalai Assessment Circle
Erode, Tamil Nadu – 638002

2.The Assistant Commissioner
Chennimalai Assessment Circle
Erode, Tamil Nadu . ..Respondents

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 Impugned Rectification Order in Ref.No.ZD3311241330261 dated 18.11.2024 under Section 161 of the CGST/TNGST Act, 2017 and uploaded the same along with the summary of order in DRC 08 for the Financial year 2017-18 from the files of the first respondent herein, quash the same.

For Petitioner : Mr.Aparna Nandakumar
For Respondent: Mr.C.Harsha Raj
Special Government Pleader

ORDER

Mr.C.Harsha Raj, learned Special 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 learned Special Government Pleader for the Respondent.

3. The petitioner is before this court against the rectification order dated 18.11.2024. By the impugned order, the respondent has rectified the assessment order dated 29.12.2023 passed under Section 73 of the respective GST enactments. However, the impugned rectification order dated 18.11.2024 has not materially altered the demand that was earlier confirmed vide assessment order dated 29.12.2023 for the tax period 2017-2018.

4. Reading of the impugned rectification order dated 18.11.2024 as also the assessment order dated 29.12.2023 which stood rectified by the impugned rectification order indicates that the petitioner while filing the reply to the Show Cause Notice in DRC 01 dated 29.09.2023 on 29.12.2023 in DRC 06 has

merely uploaded a reconciliation statement without any proper explanation.

5. Further, it is stated that in the column meant for opting personal hearing, the petitioner has ticked the box ‘no’. In other words, the petitioner has not opted for personal hearing and thus assumed that based on the reconciliation statement, the demand proposed notice in DRC 01 dated 29.09.2023 would be dropped.

6. Learned counsel for the petitioner would submit that *post facto*, the entire amount of tax confirmed vide assessment order on SGST AND IGST has been recovered from petitioner’s electronic liability ledger apart from substantial portion towards the interest. It is therefore submitted that the petitioner be given a fresh opportunity to explain the case afresh as the petitioner’s reply to the Show Cause Notice was inadequate.

7. Learned Special Government Pleader for the respondent on the other hand would submit that since the petitioner has approached this court long after the assessment order dated 29.09.2023 came to be passed, the petitioner be

directed to deposit 100% of the disputed tax remaining following the consistent view taken by this court under similar circumstances.

8. Having considered the submissions made by the learned counsel for the petitioner and learned Special Government Pleader for the respondent and taking note of the electronic liability ledger filed by the petitioner, there shall be a direction to the respondent to re-do the exercise afresh subject to the petitioner depositing 100% of the disputed tax as has been ordered under similar circumstances within 30 days from the date of receipt of a copy of this order.

9. However, for the purpose of aforesaid pre-deposit of 100%, the amount already recovered from the petitioner's electronic credit ledger/cash ledger as is reflected in the electronic liability ledger, shall be set off.

10. Needless to state that the petitioner shall also cooperate with the respondent.

11. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in Form DRC 01 dated 29.09.2023 together with requisite

documents to substantiate the case by treating the impugned Order dated 29.12.2023 as an addendum to the Show Cause Notice dated 29.09.2023

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 deposit of 100% 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.

C.SARAVANAN.,J
gv

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. Connected Writ Miscellaneous Petitions are closed.

19.11.2025

Neutral Citation : Yes / No
gv
To:

1.The State Tax officer
Integrated Commercial Taxes Building
3rd floor, No.400/1,7,8,46 Pudhur 'B'Village
Chennimalai Assessment Circle
Erode, Tamil Nadu – 638002

W.P.No. 45114 of 2025 and
WMP.Nos.50256 & 50259 of 2025

2.The Assistant Commissioner
Chennimalai Assessment Circle
Erode, Tamil Nadu

19.11.2025