IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 27.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.46270 of 2025
and
W.M.P.Nos.51611 and 51616 of 2025

M/s.Meena Engineering
Represented by its Partner
Sethuraman. ... Petitioner

Vs.

The State Tax Officer (ST),
Pattravakkam Assessment Circle,
Room No.415, 4th Floor,
Integrated Building for Commercial Taxes
and Registration Department,
Govt.Farm Estate,
Nandanam, Chennai – 600 035. ... 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 impugned order of the Respondent in GSTIN:33AAHFM4126A1ZX / 2019 – 2020 dated 30.08.2024, connected order under Section 73 of the CGST / TNGST Act, 2017 and summary of the order in Form GST DRC – 07 dated 30.08.2024 in Ref.No.ZD330824299643X and the subsequent impugned rectification order passed under Section 161 of the CGST / TNGST Act, 2017 in GSTIN:33AAHFM4126A1ZX / 2019 – 20 dated 14.12.2024 and Form GST

DRC-08 in Ref.No.ZD3312241848021 dated 21.12.2024 and quash the same as passed contrary to the provisions of the CGST Act, 2017 and TNGST Act, 2017, as against the principles of natural justice and also against the settled decisions of this Court and further direct the respondent to afford an opportunity the Petitioner to file his objections followed by personal hearing and then complete the assessment in accordance with law.

For Petitioner : Mr.Samuel Rupesh Rajkumar

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. The Petitioner is before this Court against the impugned order dated 30.08.2024 which was preceded by a Show Cause Notice in GST DRC-01 dated 22.05.2024 and against the consequential rectification order dated 14.12.2024 and Form DRC – 08 dated 21.12.2024. Despite time being

granted and reminders for personal hearing, the Petitioner failed to complete the same and has thus suffered the impugned order.

4. The Respondent thereafter passed an order of Rectification on 14.12.2024 along with attachment in Form DRC – 08 dated 21.12.2024. The changes in the Rectification order does not alter the tax liability.

5. The learned counsel for the Petitioner submits that the Petitioner has paid almost 22% of the disputed tax amount.

6. The learned Special Government Pleader for the Respondent is however unable to confirm the same.

7. Have considered the submissions made by the learned counsel for the Petitioner and the learned Special Government Pleader for the Respondent.

8. Following the consistent view taken by this Court under similar circumstances, the impugned order is quashed and the case is remitted back to the Respondent to pass a fresh order subject to the Petitioner depositing

50% 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.

9. Any amount which is said to have been recovered / paid by the Petitioner towards the tax liability confirmed under the impugned order, the same shall be set off for the purpose of pre-deposit of 50% as ordered above. This will be however subject to verification by the Respondent.

10. 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.

11. It is made clear that bank attachment shall be lifted subject to the deposit of 50% of the disputed tax as ordered above and the Petitioner is not being in arrears of any amount barring the amount demanded under the impugned Order.

12. 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.

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

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

27.11.2025

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To:

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and Registration Department,
Govt.Farm Estate,
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C.SARAVANAN, J.

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