IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 16.12.2025

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THE HONOURABLE MR.JUSTICE **C.SARAVANAN**

W.P.No.47690 of 2025

M/s.JAISAI INNOVATIONS
Rep.by its Partner
V.Gopinath S/o. Veluchamy,
46/36 Elementary School Street, Karuvampalayam,
Tirupur – 641 604. ... Petitioner

-Vs-

The Assistant Commissioner
Goods and Services Tax Department
Tirupur South – Circle
Tirupur – 641 604. ….Respondent

Prayer:- Writ Petition filed under Article 226 of Constitution of India for the issuance of Writ of Mandamus, directing the respondent to reassess and pass a rectification order for application ARN AD331125010724M, dated 08.11.2025 to prevent double taxation, within a time frame set by this Court and any further orders deemed fit by this Court.

For Petitioner : Mr.M.Sivakumar

For Respondent : Mr.V.Prashanth Kiran,
Government Advocate

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ORDER

The prayer in the present writ petition is for a direction to the respondent to reassess and pass a rectification order in respect of application bearing ARN AD331125010724M dated 08.11.2025 so as to prevent double taxation, within a time frame fixed by this Court.

2. It is noticed that Assessment order dated 06.08.2024 is an ex-parte order have been passed on the account of the petitioner's failure to respond the Show Cause Notice dated 08.04.2024. Although there is a minor error in the interest component tabulated in the penultimate paragraph of the impugned order, the same can be corrected at the time of passing of fresh order.

3. Under similar circumstances, Orders have been quashed and cases have been remitted back to pass a fresh order on terms 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.

4. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the case is remitted back to the Respondent to pass a fresh order on merits, subject to the petitioner depositing 50% of the disputed tax in cash from the petitioner's Electronic Cash Register within 30 days from the date of receipt of a copy of this order.

5. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 08.04.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 06.08.2024 as an addendum to the Show Cause Notice dated 08.04.2024.

6. 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 raised/vacated.

7. It is made clear that bank attachment shall be lifted subject to the deposit of 50% of the disputed tax and no other amount is in arrears barring the amount demanded under the impugned order.

8. 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.

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

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

16.12.2025

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Neutral Citation : Yes/No
To
The Assistant Commissioner
Goods and Services Tax Department
Tirupur South – Circle
Tirupur – 641 604.

C.SARAVANAN, J.

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