IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 01.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.46755 of 2025
and
WMP.Nos.52172 & 52175 of 2025

MS URBAN TREE HOUSING
PROJECTS LLP
Rep by its Partner, Mr.Abhishek Mehta
No.8, Suraj Kunj, Rutland Gate 5th Street
Nungambakkam
Chennai 600 006 ...Petitioner

Vs.

The Assistant commissioner,
Nungambakkam Central III,
Chennai Central, Chennai ...Respondent

Prayer : Writ Miscellaneous Petition is filed under Article of the 226 of the Constitution of India, praying for issuance of writ of Certiorarified Mandamus to call for the records of the respondent culminating in summary of Rectification/Withdrawal Order in Form GST DRC-08 dated 27.06.2025 issued under Reference No.ZD330625303597B by the respondent and quash the same to direct the respondent to consider the same afresh on merits.

For Petitioner: Mr.S.Murugappan
For Respondent : Mr.C.Harsharaj,
Spl. Govt. 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 challenged the impugned Rectification Order dated 27.06.2025 passed for the tax period 2021-22, whereby the Assessment Order dated 16.06.2025 has been *suo motu* rectified.

4. The learned counsel for the Petitioner submitted that a sum of Rs.1,28,21,461/- out of Rs.3,82,93,340/-has been recovered from the Petitioner on 28.11.2025.

5. It is further submitted that the property of the Petitioner's partner namely one Abhishek Mehta has also been attached vide Order dated 20.11.2025 in Form GST DRC-16.

6. It is noticed that Orders have been passed by Respondent on 16.06.2025 and on 27.06.2025 are an exparte Orders as the Petitioner failed to respond the Show Cause Notice that preceded the Assessment Order dated 16.06.2025.

7. 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.

8. It is noticed that more than 25% of the disputed tax has been recovered on 28.11.2025 as mentioned above.

9. Considering the same and following the consistent view taken by this Court under similar circumstances, the case is remitted back to the respondent to pass a fresh Order subject to Petitioner filing a detailed reply to the Notice that preceded the Assessment Order dated 16.06.2025 within 30 days from the date of receipt of a copy of this Order.

10. Subject to Petitioner complying with the above conditions, all further recovery and attachment proceedings shall be kept in abeyance.

11. 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.

12. It is made clear that bank attachment shall be lifted as ordered above if the Petitioner not in arrears of any other amount barring the amount demanded under the impugned Order.

13. 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.

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

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

Neutral Citation: Yes/No **01.12.2025**
gv

To
The Assistant commissioner,
Nungambakkam central III,
Chennai Central, Chennai

C.SARAVANAN.,J
gv

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