IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 08.12.2025
CORAM :
THE HONOURABLE MR.JUSTICE C.SARAVANAN
W.P.No.47939 of 2025
and
W.M.P.Nos. 53529 and 53530 of 2025

Tvl. Janakiraman Contractor
rep by its proprietor Mr.R. Janakiraman ... Petitioner

Vs.

1. The Assistant Commissioner(ST(FAC)
Avadi Assessment Circle
Chennai North Division,
Integrated Building for Commercial Taxes Officers,
No.32, Elephant Gate Bridge Road, Chennai 0 600 003.

2. The Commercial Tax Officer,
Avadi Assessment Circle
Integrated Building for Commercial Taxes Building
(Tiruvallur Division)
First Floor, Room No.123,
Elephant Gate Bridge Road, Vepery,
Chennai – 600 003. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records of the impugned order of rejection of application for rectification dated 22.102.2025 bearing reference No.ZD331025214850W along with its annexure of the 2nd respondent together with impugned order dated 14.02.2025 in Form GST DRC-07 bearing Reference no.ZD330225141953J along with its annexure of the first respondent passed in petitioner's GST In 33ANMPJ6122D1ZD for the FY 2020-21 only to the extent of demand confirmed and quash the same with consequential relief and pass orders.

For Petitioner : Mr.E. Sathiyaraj
For Respondents : Mr.Prasanth, Additional Government Pleader

ORDER

Mr.Prasanth, learned Additional Government Pleader takes notice for the Respondents.

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 Respondents.

3. The petitioner is before this Court against the impugned assessment order dated 14.02.2025 in DRC-07 passed by the first respondent for the tax period 2020-2021 and the impugned rejection order dated 22.10.2025 whereby the petitioner's application for rectification of order dated 14.02.2025 has been rejected. The impugned order dated 14.02.2025 is an ex-parte order, as the petitioner failed to respond to the Show Cause Notice in DRC-01 dated 12.11.2024 that preceded the impugned assessment order.

4. 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.

5. Following the consistent view taken under similar circumstances, the case is remitted back to the first respondent to pass a fresh order on merits subject to the petitioner depositing **25%** 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.

6. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in DRC-01 dated 12.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated **18.02.2025** as an addendum to the Show Cause Notice dated **12.11.2024.**

7. During the interregnum after filing the present writ petition, the petitioner's bank has been served with a Notice in form GST DRC-13 under Section 19(1)(c) of the respective GST enactment, whereby, it was informed that the petitioner has tax arrears of sum of Rs.23,80,416/- for the tax period covered by the impugned order.

8.Considering the same the respondents are at liberty to appropriate 25% of the disputed tax from the petitioner's IDBI bank to whom the form GST DRC-13 dated 01.12.2025 has been issued. In case, no amounts are available in the petitioner's account, the petitioner shall pay the same in cash within a period of 30 days from the date of receipt of a copy of this order

9. In case, if the petitioner complies with the above stipulations, the first respondent shall pass fresh orders on merits as expeditiously as possible preferable within a period of three months from the date of receipt of a copy of this order and the attachment of the petitioner's bank account vide communication dated 01.12.2025 in Form DRC-13 shall stand vacated.

10.In case the Petitioner fails to comply with any of the stipulations, the Respondents are 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.

11. Needless to state, before passing any such order, the first respondent shall give due notice to the Petitioner.

12. This Writ Petition stands disposed of with the above observations. No costs. Consequently the connected Writ Miscellaneous Petitions are closed.

08.12.2025

smn

To:

1. The Assistant Commissioner(ST(FAC)
Avadi Assessment Circle
Chennai North Division,
Integrated Building for Commercial Taxes Officers,
No.32, Elephant Gate Bridge Road, Chennai 0 600 003.

2. The Commercial Tax Officer,Avadi Assessment Circle
Integrated Building for Commercial Taxes Building
(Tiruvallur Division)
First Floor, Room No.123,
Elephant Gate Bridge Road, Vepery,
Chennai – 600 003.

C.SARAVANAN, J.

smn

W.P.No.47939 of 2025
and
W.M.P.Nos. 53529 and 53530 of 2025

08.12.2025