IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP.No. 3291 of 2026
and
WMP.Nos.3731 and 3732 of 2026

V.Thirumalesh

..Petitioner

Vs

1. The Assistant commissioner (ST),
   Hosur (North) - II Circle,
Krishnagiri, Hosur 635 109.

2. The Deputy Commissioner (ST),
   Hosur (North)-II,
Hosur 635 109,
Krishnagiri District.

..Respondent

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the connected records pertaining to the impugned proceedings of the 1st Respondent herein made in reference No. GSTIN 33AGOPV9053A1Z8/2019-20 dated 30/10/2024 and Consequential rejection of rectification petition order by the 1st Respondent in Reference No. ZD 330325003658K dated 03.03.2025 and quash the same as illegal.

For Petitioner(s): Mr.Manoharan S Sundaram

For Respondent(s): Ms.P.Selvi,
Govt. Advocate

Order

Ms.P.Selvi, learned Government Advocate 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 Government Advocate for the Respondent.

3. In this Writ Petition, the petitioner has challenged the impugned Assessment order dated 30.10.2024 passed by the 1st Respondent for the Tax Period 2019-2020 and the Rectification order dated 03.03.2025, whereby the petitioner's application dated 31.01.2025 seeking rectification of the aforesaid Assessment order was rejected.

4. The case of the petitioner is that an earlier the 1st Respondent had passed the order dated 31.07.2024 in respect of the same turnover along with certain other issues. In the said order, the petitioner was subjected to tax at 12%, which was accepted by the petitioner, and the tax amount was paid on 30.01.2025.

5. It is further submitted that the impugned order was also passed exparte, in the absence of any reply from the petitioner and the turnover which

forms the subject matter of the impugned order in the present writ petition is the same turnover that was the subject matter of the earlier order.

6. Challenging the present writ petition, the learned counsel for the petitioner submits that the respondent has wrongly calculated and demanded the tax amount.

7. The learned Government Advocate for the respondents submits that the petitioner had not filed a reply and therefore, the case may be remitted back to the respondents for passing a fresh order.

8. Heaving considered the submissions made by the learned counsel for the petitioner and the learned Government Advocate for the respondents, and upon perusing the order dated 31.07.2024 and the impugned order dated 30.10.2024, it appears that there is an overlap in the demand.

9. In the impugned order, a higher tax at 18% has been demanded, whereas the applicable tax was 12%, which had already been accepted and paid by the petitioner.

10. Further, the petitioner's application seeking waiver of interest and penalty was accepted by order dated 21.04.2025. Therefore, *prima facie*, the

impugned order cannot be sustained.

11. Therefore, the impugned order is quashed the case is remitted back to the 1st Respondent to pass a fresh order on merits subject to the petitioner filing a reply to the Show Cause Notice in GST DRC-01 dated 15.03.2024 together with requisite documents to substantiate the defence by treating the impugned Order dated 30.10.2024 as an addendum to the Show Cause Notice in DRC-01 dated 15.03.2024, within a period of thirty (30) days from the date of receipt of a copy of this order.

12. In case the Petitioner complies with the above stipulations, the 1st 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. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner shall also stand automatically vacated.

13. 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.

14. Needless to state, before passing any such order, the 1st 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.

10-02-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No

av/dpa

To

1. The Assistant commissioner (ST),
   Hosur (North) II Circle, Krishnagiri,
   Hosur 635 109.

2. The Deputy Commissioner (ST)
   Hosur (North) II , Hosur 635 109,
   Krishnagiri District.

C.SARAVANAN J.

av/dpa

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