IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 28.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.2810 of 2026
and
W.M.P.Nos.3111 and 3113 of 2026

M/s.Akeel Leathers,
Represented by its Proprietor
Mr.S.Akeel Ahamed. ... Petitioner

Vs.

The Assistant Commissioner (ST),
Commercial Taxes Department,
Periya Agraharam Assessment Circle,
Commercial Taxes Buildings,
Erode – 638 001. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records relating to the impugned proceedings of the Respondent in GSTIN:33BXZPA7275C1ZA/2017-18, culminating in the Assessment Order dated 04.02.2025, passed under Section 74 of the CGST/TNGST Act, 2017, bearing Reference No.ZD330225025741T, along with the consequential Form GST DRC – 07 dated 04.02.2025, together with the consequential Rectification Rejection Order passed under Section 161 of the CGST/TNGST Act, 2017, bearing Reference No.ZD330925101261U dated 09.09.2025, and to quash all the impugned proceedings as passed contrary to the provisions of the CGST/TNGST Act, 2017, barred by limitation and against the principles of natural justice.

For Petitioner : Mr.Samuel Rupesh Rajkumar

For Respondent : Mrs.K.Vasanthamala
Government Advocate

ORDER

Mrs.K.Vasanthamala, 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 order dated 04.02.2025, after the Petitioner's application under Section 161 of the respective GST enactments filed on 30.04.2025 to rectify the aforesaid impugned order dated 04.02.2025 was rejected by the Respondent vide order dated 09.09.2025.

4. Ordinarily, the Petitioner has required to file an appeal against the impugned order before the Appellate Authority.

5. However, it is noticed that the impugned order dated 04.02.2025 was an ex-parte order, as the Petitioner has failed to replied to the same.

6. It is informed by the learned counsel for the Petitioner that as against the tax liability of Rs.53,626/- a sum of Rs.26,813/- has been already recovered on 09.01.2026.

7. Under similar circumstances, Orders have been quashed and cases have been remitted back to the Respondent 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. 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 on merits subject to the Petitioner

depositing 25% of the disputed tax in cash or 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. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 05.08.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 04.02.2025 as an addendum to the Show Cause Notice dated 05.08.2024.

10. Needless to state, any amount recovered from the Petitioner / paid by the Petitioner, towards the tax liability confirmed vide impugned order, shall be adjusted towards the aforesaid pre-deposit of 25% as ordered above. This will be however subject to verification by the Respondent.

11. However, since 25% of the amount has already been recovered from the petitioner, no further amount shall be required to be deposited for the purpose of redoing the proceedings.

12. 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.

13. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 25% of the disputed tax as ordered above and the Petitioner not being in arrears of any other amount for any other tax period barring the amount demanded under the impugned Order.

14. 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.

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

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

28.01.2026

Neutral Citation: Yes / No
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To:

The Assistant Commissioner (ST),
Commercial Taxes Department,
Periya Agraharam Assessment Circle,
Commercial Taxes Buildings,
Erode – 638 001.

C.SARAVANAN, J.

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