IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27-01-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 1401 of 2026
AND
WMP NO. 1560 OF 2026,WMP NO. 1561 OF 2026

Tvl VIP Clothing Limited

Represented by its Manager Accounts

Mr N Prem Anandan,

S.F. No. 125-127, Gobi Main Road,

Thingalur, Erode- 638055.

..Petitioner(s)

Vs

The Assistant Commissioner (ST)

Gobichettipalayam Assessment Circle,

Eorde, Tamil Nadu-638 055

..Respondent(s)

PRAYER

Writ Petition filed under Art.226 of Constitution of India seeking for issuance of Writ of Certiorarified Mandamus, calling for the records of the Impugned proceeding of the Respondent in GSTIN 33AABCM1549A1Z4 dated 26.02.2025 and the summary of the order in Reference No. ZD330225279342J dated 26.02.2025 and the consequential rejection order of rectification application in Reference No. ZD331125323922P dated 19.11.2025 and quash the same and consequently direct the Respondent to entertain the records, documents and reply from the Petitioner and then pass order after affording a personal hearing to the Petitioner.

For Petitioner(s): Mr.M.Hariharan

For Respondent(s): Mrs.P.Selvi,
Government Advocate

ORDER

Mrs.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. The Petitioner is before this Court against the impugned Assessment Order dated 26.02.2025 in Form GST DRC – 07 passed for the financial year 2020-2021. The first impugned order was passed under Sec.73 of the respective GST Enactments together with notice issued under Sec.50(1) of respective GST Enactments.

4.Aggrieved by the impugned Assessment Order dated 26.02.2025, the petitioner filed an application on 27.02.2025 for rectification of the impugned order dated 26.02.2025, which came to be rejected on 19.11.2025. The operative portion of the impugned rejection order reads as follows :-

"Thus, any error apparent can be rectified under Sec.161. It is to be noted that an error apparent on the face of the record refers to mistakes easily identifiable without extensive interpretation, evident from the records themselves. These can include clerical mistakes, arithmetical errors, errors of law or errors of fact.

Thus, this order is not rectifiable under Sec.161 and this application of rectification is hereby rejected."

5. The impugned order dated 26.02.2025 was preceded by a show cause notice in DRC–01 dated 22.11.2024, to which the Petitioner failed to file a reply and thus, suffered the impugned order dated 26.02.2025.

6.The learned counsel for petitioner submitted that the application for rectification was rejected. Therefore, liberty may be granted to the petitioner to file a statutory appeal against the impugned order dated 26.02.2025.

7. The learned Government Advocate appearing for respondent, however, submitted that the prayer sought by the petitioner cannot be entertained in view of the impugned order.

8. Considering both side submissions and following the consistent view taken by this Court under similar circumstances, the liberty is given to the

petitioner to file an appeal before the Appellate Authority subject to the petitioner depositing 25% of 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. In case, the petitioner files a statutory appeal within such time, the appellate authority is at liberty to proceed to pass a final order on merits without further reference to limitation. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner shall also stand automatically vacated.

10. 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.

11. 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.

12. It is needless to state, before passing any such order, the Appellate Authority shall give due notice to the Petitioner.

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

27-01-2026

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

RPP

To

The Assistant Commissioner (ST)
Gobichettipalayam Assessment Circle,
Eorde, Tamil Nadu-638 055

C.SARAVANAN J.

RPP

WP No. 1401 of 2026
AND
WMP NO. 1560 OF 2026,WMP NO. 1561 OF 2026

27-01-2026