IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20-01-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 1855 of 2026
and
WMP.Nos.1947 & 1949 of 2026

Tvl. IKS Marketing
Rep by its Partner K.Vasanthapriya No.501/307 ,
Ground Floor, Step 3 Plaza, Avinashi Road, Opp
Saravanabhavan Hotel, Tiruppur 641602

..Petitioner(s)

Vs

The Assistant Commissioner ST FAC
Anupparpalayam Assessment circle
Tiruppur

..Respondent(s)

Prayer:- Writ Petition filed under Article 226 of Constitution of India for the issuance of Writ of Certiorari calling for records pertaining to the impugned order passed by the Respondent vide his Rectification order Form GST DRC-08 GSTIN 33AAGF19697F1ZY/2018-19 dated 31.12.2024 and quash the same as it is illegal without jurisdiction in gross violation of principles of natural justice.

For Petitioner(s):	A.Satheesh Murugan P.Arumugam
For Respondent(s):	Mr.C.Harsharaj, Special Government Pleader

ORDER

Mr.C.Harsharaj, learned Special Government Pleader, takes notice for the Respondents.

2. This Writ Petition is being disposed of at the time of admission with the consent of the learned counsel for the Petitioner and learned Special Government Pleader for the Respondents.

3. In this writ petition, the petitioner has before this Court against the impugned rectification order dated 31.12.2024 issued in Form GST DRC-08. By the impugned order, the rectification application filed by the petitioner on 15.04.2024, seeking rectification of the Assessment orders 12.02.2024 was partly rejected.

4. The petitioner ought to have filed an appeal against the impugned order within the period of limitation prescribed under Section 107 of the respective GST Enactments.

5. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 25% of the disputed tax as a condition for liberty to file the appeal before the Appellate Authority.

6. The learned Special Government Pleader appearing for the respondents submits that appropriate orders may be passed on merits, in the facts and circumstances of the case.

7. I have considered the submissions made by the learned counsel for the petitioner and the learned Special Government Pleader for the respondents.

8. Following the consistent view taken by this Court under similar circumstances, liberty is granted to the petitioner to file an appeal before the Appellate Authority, subject to the Petitioner depositing 25% of the disputed tax in cash from the Petitioner's Electronic Cash Register within a period of 30 days from the date of receipt of a copy of this order.

9. In case the Petitioner complies with the above stipulation, the Appellate Authority, shall proceed to consider the same and pass a final order on merits and in accordance with law, as expeditiously as possible, without reference to limitation.

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

20-01-2026

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

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To

The Assistant Commissioner ST FAC
Anupparpalayam Assessment circle
Tiruppur

C.SARAVANAN, J.

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