IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 13.02.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.3736 of 2026
and
W.M.P.Nos.4151, 4153 and 4155 of 2026

M/s.VVS Mobile Plaza and Realme Smart Store,
Rep by its Partner
Veenus. ... Petitioner

Vs.

The Assistant Commissioner (ST),
Cuddalore Town Assessment Circle,
Cuddalore. ... Respondent

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 on the file of the Respondent herein in his order No.GST/33AAOFV9411G1ZZ/2020-2021 dated 25.02.2025 for the period 2020-2021 and quash the same and consequently direct the respondent to dispose of the Application for Rectification of order dated 04.12.2025 in accordance with law.

For Petitioner : Mr.K.P.P.Raja Raja Chozhan

For Respondent : Mr.TNC.Kaushik
Additional Government Pleader

ORDER

Mr.TNC.Kaushik, learned Additional Government Pleader 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 Additional Government Pleader for the Respondent.

3. The Petitioner is before this Court against the impugned Assessment order dated 25.02.2025, whereby the demand proposed in Show Cause Notice in Form GST DRC – 01 dated 25.11.2024 for the tax period 2020-2021 has been confirmed. The impugned Assessment order has been passed after considering the Petitioner's reply to the Show Cause Notice.

4. The challenge to the impugned order primarily on the ground that the separate proceedings was initiated against the Petitioner for the same tax period by a separate Show Cause Notice in Form GST DRC – 01 dated 27.02.2025 which was also dropped on the same day and therefore the Petitioner had filed an application for Rectification of the impugned order dated 25.02.2025 on 04.12.2025 which has not been considered till date.

5. It is submitted that the demand confirmed vide impugned order dated 25.02.2025 and the demand proposed by Show Cause Notice in Form GST DRC – 01 dated 27.02.2025 which was dropped on the same day were same and that there was duplication / overlap and therefore the impugned order is unsustainable, in any event, liable to be rectified under Section 161 of the respective GST enactments.

6. The learned Additional Government Pleader for the Respondent submits that this Writ Petition is devoid of merits and it is liable to be dismissed.

7. I have considered the submissions made by the learned counsel for the Petitioner and the learned Additional Government Pleader for the Respondent.

8. It is noticed that the subsequent order dated 27.02.2025 dropping the proposal in the Show Cause Notice in Form GST GST DRC – 01 dated 27.02.2025 is in the light of the impugned order dated 25.02.2025.

9. As such there is no scope for rectifying the impugned order, even if such an application was filed in time in the light of the dropping order dated 27.02.2025.

10. At best, the Petitioner may have a case on merits which remedy ought to have been exercised by the Petitioner by filing an appeal in time. However, the Petitioner failed to file an appeal in time. Therefore, this Writ Petition is liable to be dismissed.

11. Considering the facts and circumstances of the case, liberty is granted to the Petitioner to file an appeal against the impugned order before the Appellate Authority 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.

12. In case the Petitioner files such appeal, the Appellate Authority shall dispose of the appeal without further reference to the limitation. 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 Appellate Authority 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.

13.02.2026

Neutral Citation: Yes / No
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To:

The Assistant Commissioner (ST),
Cuddalore Town Assessment Circle,
Cuddalore.

C.SARAVANAN, J.

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