



WEB COPY

WP No. 2894 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29-01-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 2894 of 2026

AND

WMP NO. 3228 OF 2026, WMP NO. 3229 OF 2026

S R M Constructions

Rep by its Proprietor

M Parthiban

No. 1/65, Karavalli Nadukkombai Post,

Kalappanaicken Patti, Namakkal,

Tamil Nadu-637 404

..Petitioner(s)

Vs

The State Tax Officer,

Attur (Rural) Circle,

Ground Floor, Integrated Commercial Tax Office,

S.F. No.500/4 Thennangudipalayam,

Salem, Tamil Nadu

..Respondent(s)

PRAYER

Writ Petition filed under Art.226 of Constitution of India seeking for issuance of Writ of Certiorari, to call for the impugned rectification order dated 03-10-2025 passed in Reference no ZD3310250063243 in GSTIN/ID 33AOEPP7027C1Z9 for the year 2021-22 and quash the same.



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For Petitioner(s):

Ms. Divya

For Respondent(s):

Mr.T.N.C.Kaushik,
Additional Government Pleader

ORDER

Mr.T.N.C.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 Rectification Order dated 03.10.2025 in Form GST DRC – 08 passed for the tax period 2021-2022, whereby the earlier Assessment Order dated 30.09.2025 passed by the Respondent for the tax period 2021-2022 has been modified.

4. At this stage, the learned counsel for petitioner submits that the petitioner is willing to pre-deposit 10% of disputed tax liability confirmed vide impugned Rectification Order dated 03.10.2025 as a condition for *denovo* adjudication.



5. It is noticed that the Assessment Order dated 30.09.2025 was preceded by a Show Cause Notice in Form GST DRC – 01 dated 13.06.2025, to which the petitioner failed to file reply. Therefore, the Assessment Order dated 30.09.2025 is exparte in nature.

6. Following the consistent view taken by this court under similar circumstances, the impugned orders are quashed and the case is remitted back to the respondent to pass a fresh order subject to the petitioner depositing 10% of disputed tax in cash 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.

7. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 13.06.2025 together with requisite documents to substantiate the case by treating the impugned Rectification Order dated 03.10.2025 as an addendum to the show cause notice dated 13.06.2025.

8. 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.



9. It is made clear that bank attachment shall be lifted subject to the petitioner depositing 10% 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.

10. 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.

11. It is needless to state, before passing any such order, the Respondent shall give due notice to the Petitioner.

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

29-01-2026

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

To
The State Tax Officer,
Attur (Rural) Circle,
Ground Floor, Integrated Commercial Tax Office,
S.F. No.500/4 Thennangudipalayam,
Salem, Tamil Nadu



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C.SARAVANAN J.

RPP

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