



WEB COPY

WP No. 3731 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 3731 of 2026

and

WMP Nos.4147, 4149 and 4148 of 2026

Tvl.Sakthivel Stores,
Rep. by M.Nallusamy, Proprietor,
No.27/A, Dr.Varadharajalu Street,
Attur, Salem-636 102.

..Petitioner

Vs

The State Tax Officer (ST)
Attur (Town) Circle,
Salem District.

..Respondent

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records of the Respondent's order dated 29.04.2024 pertinent to the assessment year (2018 -2019) in GSTIN number (33AFYPN6449M1ZH) which subsequently culminated in order dated 03.02.2025 passed by the Respondent in Rejection of Rectification application filed by the Petitioner in Reference No ZD330225017268N in GSTIN number (33AFYPN6449M1ZH) and quash the same.

For Petitioner : Mr.K.Narayanan

For Respondent : Mr.Harsah Raj,
Spl. Govt. Pleader

Order

Mr.Harsha Raj, learned Special 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 Special Government Pleader for the Respondent.

3. In this Writ Petition, the Petitioner is before this Court against the impugned order 29.04.2024. The petitioner has approached this Court after the application filed for rectification of the aforesaid order was rejected by an order dated 03.02.2025.

4. The said application for rectification was filed by the petitioner on 28.01.2025, which was long after the expiry of the limitation period prescribed under Section 107 of the respective GST enactments.

5. It is also noted that the assessment order dated 29.04.2024 was passed in the absence of a reply from the petitioner to the Show Cause Notice in Form GST DRC – 01 dated 24.09.2023, which ultimately resulted in the passing of the impugned order.

6. At this stage, the learned counsel for the Petitioner submit that the Petitioner is willing to pre-deposit 50% of the disputed tax as a condition for *denovo* adjudication.



7. Following the consistent view taken by this Court under similar circumstances, the case is remitted back to the respondent to pass a fresh order on merits, subject to the Petitioner depositing 50% 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.

8. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in Form GST DRC-01 dated 24.09.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 29.04.2024 as an addendum to the Show Cause Notice dated 24.09.2023.

9. 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 raised/vacated.

10. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 50% 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.

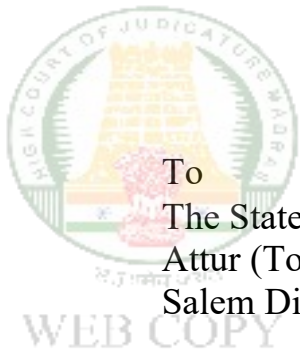
12. Needless to state, before passing any such order, the Respondent shall give due notice to the Petitioner.

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

10-02-2026

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

AV



To
The State Tax Officer (ST),
Attur (Town) Circle,
Salem District.

WP No. 3731 of 2





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C.SARAVANAN J.

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WP No. 3731 of 2026

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