IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 3726 of 2026
and
W.M.P.Nos.4139, 4142 and 4144 of 2026

Tvl.Sri Saravana Medicals
Rep by, S.Saravanan
Proprietor
No. 1123/424, Salem Cuddalore Main Road,
South Udayarpalayam, Attur Taluk,
Salem-636102.

..Petitioner(s)

Vs

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

..Respondent(s)

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of the Respondent's order dated 29.04.2024 pertinent to the assessment year (2018 - 2019) in GSTIN number (33DCBPS2219K1ZM) 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 ZD3302250172223 in GSTIN number (33DCBPS2219K1ZM) and quash the same.

For Petitioner(s): K.Narayanan

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 29.04.2024 in Form GST DRC – 07 passed for the tax period 2018-2019 and the order dated 03.02.2025 whereby, the Petitioner's application for rectification of the assessment order dated 29.04.2024 under Section 161 of the respective GST enactments was rejected by the Respondent/

4. The impugned order was preceded by a Show Cause Notice in GST DRC-01 dated 24.09.2023, wherein the Petitioner was called upon to appear for personal hearing the Petitioner neither appeared for personal hearing nor filed any reply to the Show Cause Notice and thus suffered the impugned order.

5. The case of the Petitioner is that the Petitioner was under the composition scheme under Section 10 of the respective GST eneactments and therefore the Petitioner did not file returns in GSTR 3B in time on monthly basis for the tax period 2017-2018.

6. On a specific query as to what is the turn over during the tax period 2017 – 2018, the learned counsel for the Petitioner submits that the turn over could be less than a crore. However, the learned counsel for the Petitioner is unable to confirm the same.

7. It is noticed that the limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 against the impugned Order has already expired. The present Writ Petition has been filed only on 28.01.2026.

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

9. Under similar circumstances, Orders have been quashed and cases have been remitted back to the Respondent to pass a fresh order on terms subject to such Assessee depositing 25% to 100% of the disputed tax depending upon the

length of delay in approaching the Court. I do not find any reason to take a different view in this case.

10. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, 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 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.

11. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in 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.

12. 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.

13. 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.

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 Respondent 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.

04-02-2026

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

JAS

To

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

C.SARAVANAN, J.

JAS

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