IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 5665 of 2026
and W.M.P.Nos.6160 & 6161 of 2026

Madhavan Padmanabhan Sairam
Proprietorship of Power Service Engineers
No.18, 1st Main Road, Near Railway Station,
Thiruvengada Nagar, Thiruninravur,
Thiruvallur, Tamil Nadu-602024

..Petitioner(s)

Vs

1. Deputy Commercial tax officer
   Avadi Assessment circle,
   Integrated Commercial taxes Building (Chennai North Division)
   Rom No.123, First Floor,
   Elephant Gate Bridge Road, Chennai-600 003
2. Assistant Commissioner
   Avadi Assessment Circle,
   Integrated Commercial Taxes Building,
   Chennai North Division
   Room No 124, First Floor,
   Elephant Gate Bridge Road. Chennai-600 003

..Respondent(s)

Writ Petition is filed under Article 226 of the Constitution of India praying to issue a writ of certiorarified mandamus calling for the records on the file of the 2nd Respondent leading to the issuance of Impugned Order passed by the 2nd Respondent dated 13.02.2025 vide Ref No ZD330225120039W/ 2019 - 20 and quash the same, and consequently direct the 2nd Respondent to pass a fresh speaking order in accordance with law

For Petitioner(s): Mr.A.G.Sathyanarayana

For Respondent(s): Mrs.K.Vasanthamala, Government Advocate

ORDER

Heard Mr.A.G.Sathyanarayana, the learned counsel for the petitioner and Mrs.K.Vasanthamala, the learned Government Advocate for the respondents.

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 has challenged the order dated 13.02.2025, whereby the petitioner's application for rectification of the order dated 17.08.2024 has been rejected by the 2nd respondent.

4. 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 27.01.2026.

5. The learned counsel for the petitioner consents to deposit 50% of the disputed tax confirmed vide Assessment Order dated 17.08.2024 in respect of which the impugned rectification order has been passed on 13.02.2025 rejecting

the application filed by the petitioner on 12.01.2024.

6. 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.

7. 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 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.

8. Since for the same period, already an order has been passed on 13.03.2023, which is the subject matter of challenge in W.P.N.5715 of 2026 and the case has been remitted back to the respondent to pass a fresh order, there shall be a direction to the respondents to pass a consolidated order in respect of both the proceedings in view of the order dated 13.03.2023 impugned in W.P.No.5715 of 2026 and the assessment order dated 17.08.2024, subject to the petitioner depositing 50% of the disputed tax as ordered above.

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 if any, shall also stand automatically vacated.

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

12. With the above observations, this Writ Petition is disposed of. No costs. Connected miscellaneous petitions are closed.

20-02-2026

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

BKN

To:

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   Integrated Commercial taxes Building (Chennai North Division)
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2. Assistant Commissioner
   Avadi Assessment Circle,
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   Room No 124, First Floor,
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C.SARAVANAN, J.

BKN

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