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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 10267 of 2026
AND
WMP No. 11126 OF 2026

M/s.Yes Kay Multi Services Private Limited,
Managing Director S.Karunambikai D/o.Natarajan,
No 63, School Street, Thennmpalayam,
Tirupur - 641 604

..Petitioner(s)

Vs

The Assistant Commissioner (st)(fac)
Goods and Services Tax Department,
Kongunagar Circle,
Tirupur-641 604

..Respondent(s)

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorarified Mandamus to quash the rectification order (ref ZD331125339401V and GSTIN 33AABCY1556B1ZR dated November 19, 2025) to prevent double taxation, direct the respondent to consider the reply filed by the Petitioner to the rectification application.

For Petitioner(s): Mr.Sivakumar. M

For Respondent(s): Mrs.P.Selvi, GA

ORDER

Mrs.P.Selvi, learned Government Advocate takes notice for the Respondent.

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2. This Writ Petition is disposed of at the admission stage itself with the consent of the learned counsel for the Petitioner and the learned Government Advocate for the Respondent.

3. Learned counsel for the Petitioner appears through Video Conference In this Writ Petition, the Petitioner has challenged the impugned order dated 19.11.2025, whereby the Petitioner's application for Rectification of Order dated 19.02.2025 vide application dated 07.04.2025, has been rejected.

4. It is noticed that the Assessment Order dated 19.02.2025 was passed in response to a Show Cause Notice in DRC 01 dated 26.11.2025, after considering the Petitioner's reply to the Show Cause Notice. As such, there is no scope for filing an application under Section 161 for Rectification of the order as the remedy is available only in the case of error apparent on the case. The Petitioner ought to have filed statutory appeal against the Assessment Order dated 19.02.2025 within the limitation prescribed under Section 107 of the respective GST Enactments.

5. Learned Counsel for the Petitioner who appears through Video Conference also gives an undertaking that the Petitioner will deposit the aforesaid amount of 25% of the disputed tax within a period of thirty (30) days

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from the date of receipt of a copy of this order. The undertaking made by the learned counsel for the Petitioner stands recorded.

6. Considering the fact that the Petitioner may have a case on merits and considering the fact that limitation has already expired, I am inclined to dispose this case by giving liberty to the Petitioner to file an appeal before the Appellate Authority, against the Assessment Order dated 19.02.2025 within a period of 30 days from the date of receipt of a copy of this order together with pre-deposit of 25% of the disputed tax as confirmed vide aforesaid order.

7. In case the Petitioner files the appeal within 30 days from the date of receipt of copy of this order, after complying with the stipulations, the Appellate Authority shall dispose of the appeal on merits without reference to limitation on its turn.

8. 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.

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

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10. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petition is closed.

17-03-2026

Neutral Citation: Yes/No

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To

The Assistant Commissioner (st)(fac)
Goods and Services Tax Department,
Kongunagar Circle,
Tirupur-641 604

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C.SARAVANAN J.

GV

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