IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 7282 of 2026
and W.M.P.Nos.7851 & 7852 of 2026

TVl.STAR ASSOCIATES
(Represent by its Partner Mr.S.R.Venkatavel)
2/122,Panickanoor,
Samudram Post, Omalur Taluk,
Salem, 636306

..Petitioner(s)

Vs

State Tax Officer (FAC)
(Also Known as Commercial Tax Officer,
Edappadi Assessment Circle, Salem.

..Respondent(s)

Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorari calling for the records on the files of the Respondent herein in FORM GST DRC 07 with Reference No: ZD330225231595K along with detailed proceeding in GSTIN: 33ACJFS3960L3ZO dated 22.02.2025 for the assessment year 2020-21and quash the same or pass.

For Petitioner(s): Mr. N.Chandirasekar

For Respondent(s): Ms.Amirtha Poonkodi Dinakaran
Government Advocate

ORDER

Ms.Amirtha Poonkodi Dinakaran, the 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 22.02.2025 passed under Section 73 of the respective GST Enactments for the Tax Period April 2020 – March 2021 after the petitioner's application for rectification under Section 161 of the respective GST Enactments came to be partly rejected on 21.06.2025.

4. It is noticed that out of six defects pointed out in Show Cause Notice in DRC – 01 dated 21.11.2024, demand in respect of four of the defects have been now dropped and the demand survives only against defect Nos. 1 and 6.

5. The learned counsel for the petitioner submitted that there is a delay in filing an appeal and hence the petitioner may be given with an opportunity to file an appeal before the Appellate Authority. The learned counsel for the petitioner further submitted that the petitioner is willing to deposit 25% of the

disputed tax re-confirmed vide rectification order dated 21.06.2025 as a condition for entertaining the appeal against the impugned rectification order passed by the respondent. The learned counsel for the petitioner had also made an endorsement to that effect in the Court bundle which reads as under:

"Ready to pay 25% disputed tax to prefer appeal."

6. The learned counsel for the respondent submitted that the writ petition is liable to be dismissed.

7. Having considered the submission of the learned counsel for the petitioner and recording the consent of the petitioner that the petitioner will deposit 25% of the disputed tax re-confirmed vide rectification order dated 21.06.2025 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. In case the Petitioner complies with the above stipulations, the Appellate Authority shall dispose the appeal on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months of filing of appeal. 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.

9. It is made clear that bank attachment, if any, shall be lifted subject to the Petitioner depositing 25% 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. 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.

25-02-2026

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

BKN

To:

State Tax Officer (FAC)
(Also Known as Commercial Tax Officer,
Edappadi Assessment Circle, Salem.

C.SARAVANAN, J.

BKN

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