IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09.03.2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

W.P.Nos.8844 & 8856 of 2026
and
W.M.P.Nos.9526, 9527 & 9540 of 2026

M/s. Anbalagan Selvi
(Represented by legal heir of Mrs. Anbalagan Selvi,
Mrs. Divyashree Anbalagan)
No. 1-5-13/1, Senkuttai Road,
Jalakantapuram, Salem,
Tamil Nadu - 636501.

..Petitioner in both W.Ps.

Vs

The Deputy State Tax Officer - 2
Edapady Assessment Circle,
S.M.V.T Nagar, Vellandivalasu,
Edappady.

..Respondent in both W.Ps.

PRAYER in W.P.No.8844 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for records on the files of the Respondent herein in Form GST DRC - 07 vide Reference No. ZD330225202667M along with its detailed order in GSTIN: 33KCSPS3151Q1ZL/2020-21 both dated 20.02.2025 for the tax period Apr 2020 - Mar 2021, quash the same.

PRAYER in W.P.No.8856 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records on the files of the Respondent herein in his order of Rejection of Application for Rectification Order vide Reference No: ZD3310250084215 along with its detailed order vide GSTIN: 33KCSPS3151Q1ZL/2020-21 both dated 03.10.2025, quash the same while directing the Respondent to re-dispose the application for rectification dated 03.05.2025 filed by the petitioner.

For Petitioner : Mr.Prasad N.
(In both writ petitions)

For Respondent : Mrs.Amirtha Poonkodi Dinakaran,
Government Advocate.
(In both writ petitions)

COMMON ORDER

These Writ Petitions have been filed challenging the impugned orders. In **W.P.No.8844 of 2026**, the petitioner challenges the assessment order dated 20.02.2025. In **W.P.No.8856 of 2026**, the challenge is directed against the order dated 03.10.2025, whereby the respondent rejected the petitioner's application for rectification of the said assessment order.

2. The facts of the case are that the respondent issued Form GST ASMT-10 dated 16.09.2024. The petitioner filed a reply in Form GST ASMT-11 on 15.10.2024. Thereafter, the respondent passed an assessment order in Form GST DRC-07 dated 20.02.2025. The petitioner moved an application for rectification on 03.05.2025, which was rejected via the impugned order dated 03.10.2025.

3. It is noticed that the petitioner was issued with notices in DRC-01 dated 24.10.2024, to which the deceased assessee had filed replies on 08.02.2025 and 13.02.2025.

4. According to the petitioner, they were entitled to the benefit of **S.No.3(iv) of Notification No.11/2017-Central Tax (Rate) dated 28.06.2017**. However, the respondent has levied tax in terms of S.No.3(xii) at 18% (9% CGST and 9% TNGST).

5. The specific case of the petitioner is that they acted as a sub-contractor and provided a composite supply of works contract to the main contractor. It is submitted that since the main contract was subject to 6% (CGST), the composite supply of works contract provided by the petitioner should also have been subjected to 6% in terms of S.No.3(iv) of the said notification.

6. The petitioner contends that the request for rectification was rejected by the respondent on 03.10.2025 by misinterpreting decisions of the Hon'ble Supreme Court.

7. It is further submitted that the impugned order suffers from non-consideration of the main contentions and is therefore liable to be interfered with.

8. This Court, having considered the arguments advanced, is of the view that the disputes involving the interpretation of S.No.3(iv) to the above Notification. The nature of the composite supply are matters to be decided by

the appellate authority. Since the **GST Appellate Tribunal** has now been notified and members have been appointed, the petitioner must work out the remedy before the appropriate authority.

9. Under these circumstances, these Writ Petitions stand **disposed of** with liberty to the petitioner to file an appeal before the **Appellate Authority** within a period of **thirty (30) days** from the date of receipt of a copy of this order, subject to the petitioner depositing **10% of the disputed tax**.

10. Considering the fact that the assessee passed away during the pendency of the rectification application on 11.08.2025, if the petitioner files such an appeal within the stipulated time, the Appellate Authority shall consider all arguments on merits, including the applicability of the concessional tax rate, and dispose of the same in accordance with the law. No costs. Consequently, connected miscellaneous petitions are closed.

09.03.2026

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

To

The Deputy State Tax Officer - 2
Edapady Assessment Circle,
S.M.V.T Nagar, Vellandivalasu,
Edappady.

C.SARAVANAN, J.

kmm

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