IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 11046 of 2026

and

WMP.No.11995 and 11997 of 2026

M/s Shanmuga Hardwares,
Represented by its Proprietor
N. Chidambara Pandiyan,
No. 29, Madurai Manavalan Nagar,
Ponniammanmedu,Chennai 600110,
Tiruvallur District, Tamil Nadu

..Petitioner(s)

Vs

The Assistant Commissioner (ST)
Madhavaram Assessment Circle,
Integrated Commercial Taxes office Complex,
No 32 Elephant Gate Bridge Road,
Chennai 600 003 Tamil nadu

..Respondent(s)

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records relating to the impugned proceedings of the Respondent in GSTIN 33AHSPC7766Q1ZG/2017-18,culminating in the Rectification Order dated 17.12.2024 bearing Reference No. ZD331224140776H and the consequential Order of Rejection dated 21.02.2025 bearing Reference No. ZD330225213049T, and to quash all the impugned proceedings as passed contrary to the provisions of the CGST/TNGST Act, 2017, and against the principles of natural justice.

For Petitioner(s): Mr. Samuel Rupesh Rajkumar

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

ORDER

Mrs.K.Vasanthamala, 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. In this Writ Petition, the Petitioner has challenged the impugned Order dated 17.12.2024 has been passed under Section 161 of the CGST Act rejecting the application filed for rectification of Order dated 23.09.2023.

4. It is noticed that the said Order dated 23.09.2023 had preceded an intimation in DRC 01 dated 15.07.2022 and Notice in DRC 01 dated 05.08.2023. The proposal in the said intimation notice was confined to Tax

amount of Rs.8,46,000/- (Rs,4,23,000/- each) towards the respective GST Enactments. However, in the impugned Order, the demand has been confirmed a sum of Rs.9,43,431/-.

5. The learned counsel for the Respondent confirms that there is some variance in the proposal made in DRC 01 dated 05.08.2023 and the demand confirmed by the Order dated 23.09.2023.

6. Considering the same, the case is remitted back to the respondent to pass a fresh order on merits by treating the impugned Order as an addendum to the Show Cause Notice. The petitioner may file an additional reply/representation, if any, within a period of 30 days from the date of receipt of a copy of this Order.

7. Under Similar Circumstances, Order has been quashed and case has been remitted back to the Respondent to pass a fresh order I do not find any reason to take a different view in this case.

8. 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.

9. 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.

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

11. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

27-03-2026

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

VV

To

The Assistant Commissioner (ST)
Madhavaram Assessment Circle,
Integrated Commercial Taxes office Complex,
No 32 Elephant Gate Bridge Road,
Chennai 600 003 Tamil nadu

C.SARAVANAN, J.

VV

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