



WEB COPY



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 26.02.2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

W.P.No.7885 of 2026

and

W.M.P.Nos.8535 & 8537 of 2026

Tvl. S.A.T. Shanmuga Nadar Firm
No. 59/1, R.S. Road, Thiruthuraipoondi,
Tiruvarur, Tamil Nadu – 614713
Represented by its Authorised Signatory
Mr.Thinakaran Jothimani

..Petitioner

Vs

1. State Tax Officer,
Mannargudi,
O/A/1,First W St,
Pandaladi,
Mannargudi,
Tamilnadu - 614001.

2. State Tax Officer
Thiruthuraipoondi,
No. 10/18, Indian Bank Upstairs,
Sannadhi Street,
Subbu Colony,
Tamil Nadu – 614713.

..Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records of the 2nd Respondent vide Impugned Order dated 24.02.2025 (vide Ref No: ZD330225282462K) and consequential Impugned Rectification Order dated 03.02.2026 (vide Ref No. ZD330226017418M) both passed by the 2nd Respondent and quash the same.



For Petitioner : Mr.Arunmogan K.M.C.

For Respondents : Mr.V.Prashanth Kiran,
Government Advocate.

ORDER

Mr. V. Prashanth Kiran, learned Government Advocate, takes notice 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 Government Advocate for the Respondents.

3. The Petitioner has challenged the impugned order dated 24.02.2025, which was preceded by a Show Cause Notice in Form GST DRC-01 dated 25.11.2024. Subsequently, the Petitioner filed a rectification application under Section 161 of the respective GST Enactments on 08.05.2025. This application was rejected by the Respondents vide the impugned order dated 03.02.2026.

4. The case of the Petitioner is that the demand confirmed was duly explained; however, the Respondents rejected the rectification application on the ground that the reply did not meet the statutory requirements. Upon perusal of the records, it appears the Petitioner provided incomplete information, and the impugned order has been passed within the scope of Section 161 of the Act.



5. In view of the above, this Writ Petition is liable to be dismissed.

However, liberty is granted to the Petitioner to work out their remedies by filing a statutory appeal against the impugned rectification order dated 03.02.2026, in accordance with the law. No costs. Consequently, connected miscellaneous petitions are closed.

26.02.2026

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

kmm

To

1. State Tax Officer,
Mannargudi,
O/A/1, First W St,
Pandaladi,
Mannargudi,
Tamilnadu - 614001.

2. State Tax Officer
Thiruthuraipoondi,
No. 10/18, Indian Bank Upstairs,
Sannadhi Street,
Subbu Colony,
Tamil Nadu – 614713.



WEB COPY



C.SARAVANAN, J.

kmm

W.P.No.7885 of 2026

26.02.2026