IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01-04-2026

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THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 12708 of 2026
&
WMP Nos. 13899 & 13903 OF 2026

M/s.Annai Enterprises,
Rep.by its Proprietor Rayappan Peter, No.123A,
Ennaikkara Street, Kancheepuram,
Tamil Nadu-631 501

..Petitioner

Vs

State Tax Officer,
Kancheepuram Assessment Circle,
1st Floor,Commercial Tax Office,
Collectorate Campus,Kancheepuram,
Tamil Nadu-631501

..Respondent

PRAYER: Writ Petition is filed under Art.226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus to call for the records of the Impugned Orders passed by the Respondent in Form DRC 07 vide Ref.No.ZD331125092434K dated 06.11.2025 and consequential rejection of rectification application vide Ref.No.ZD3302260526599 dated 06.02.2026 and quash the same and consequently, direct the Respondent to reconsider the matter afresh after affording sufficient opportunity to the Petitioner.

For Petitioner	:	Mr. Jitendra Kumar
For Respondent	:	Mr.V.Prashanth Kiran, Govt. Advocate

ORDER

Mr.V.Prashanth Kiran, 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 Rectification order dated 06.02.2026 passed under Section 161 respective GST Enactment whereby application filed for Rectification order dated 06.11.2025 has been rejected.

4. Learned counsel for the Petitioner submitted after the Writ Petition was filed on 16.03.2025, the entire disputed tax has also been recovered from the Petitioner's bank namely ICICI Bank as produced copy of the banker's cheque dated 26.07.2025 drawn in favour of the Respondent.

5. Learned counsel for the Petitioner submits that the Petitioner is engaged in rental cabs service and the services provided by the Petitioner to the corporate bodies and that service taxes payable by the recipient under the reverse charge mechanism in terms of Notification Sl.No.15-13/2017-Central Tax (Rate) dated 28.06.2017.

6. Although learned counsel for the Petitioner had attempted to state that the Petitioner’s reply has not been considered and recovery and the impugned order passed are therefore liable to be interfered with and the amount recovered to be refunded back to the Petitioner, reading of the reply indicates that the Petitioner’s reply is not adequate. The Petitioner ought to have given a proper reply to the Show Cause Notice giving the particulars of the recipient of services who would have deducted tax on reverse charge mechanism in terms of above Notification.

7. Mere production of the sample by itself is not sufficient to **dispense** with liability proposed in the notice that preceded the impugned order dated 06.11.2023 passed under Section 73.

8. Since according to the Petitioner, the entire disputed tax amount has been recovered from the Petitioner on 26.03.2026, I am inclined to remit the case back to the Respondent to pass a fresh order on merits in view of the impugned order.

9. 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 pre-deposit. Since the amount has already been

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recovered, the attachment of the bank account of the Petitioner if any, shall also stand automatically vacated.

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.

01-04-2026

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

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To
The State Tax Officer,
Kancheepuram Assessment Circle,
1st Floor,Commercial Tax Office,
Collectorate Campus,Kancheepuram,
Tamil Nadu-631501

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