IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 30.03.2026

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THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.12248 of 2026
and
W.M.P.Nos.13377 & 13379 of 2026

M/s. Indus Agencies
Rep. by its Partner Abdul Khadar Jailani J
43, K.M Complex Three Road Pallapatty,
Suramangalam Main Road, Salem,
Tamil Nadu – 636 009. ... Petitioner

Vs.

The State Tax Officer,
Office of the Commercial Tax Officer,
Arisipalayam Circle,
4th Floor, Commercial Taxes Office Building,
Pitchards Road, Hasthampatty,
Salem – 7. ... Respondent

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 passed by the Respondent in the rectification Order in GSTIN: 33AACF18339N1Z0/2019-20 dated 12.11.2025 along with the Consequential proceeding Summary of rectification of Order vide Form GST-08 with Ref : ZD33112521525208U dated 12.11.2025 for the Period 2019-20 to quash the same.

For Petitioner : Mr.R.Hemalatha

For Respondent : Mr.V.Prashanth Kiran
Government Advocate

ORDER

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

2. With the consent of the learned counsel for the petitioner and the learned Government Advocate for the respondent, this writ petition is being disposed of at the time of admission.

3. This is the second round of litigation before this Court. Previously, the petitioner suffered an adverse order dated 29.08.2024, which was challenged in a writ petition connected with batch matters in W.P.Nos.17184 of 2024 etc, on the ground of limitation. After the issue was answered by this Court, the case was taken up for fresh adjudication, which has culminated in the impugned order.

4. Pursuant to the remand order, the petitioner filed a reply on 25.08.2025. However, it is noticed that the said reply was not relevant for the

Assessment Year 2019-2020 and relevant to the Assessment Years 2021-2022 and 2022-2023.

5. It is in this background, the demand was confirmed for the impugned tax period 2019-2020.

6. As such, there is no scope for interfering with the impugned order, as no procedural irregularity has been noticed that would warrant interference under Article 226 of the Constitution of India.

7. The impugned order cannot be said to be perverse, as the petitioner failed to file a proper reply to the notice, despite the case having been remitted back by this Court in the earlier round of litigation.

8. The limitation for filing an appeal would have expired on 11.03.2026. The present writ petition has been filed on 17.03.2026.

9. To balance the interest of the parties, I am inclined to give liberty to the petitioner to file an appeal before the Appellate Authority, within a period of 15 days from today.

10. If the petitioner files such an appeal within such time, the Appellate Authority shall dispose of the same on merits after hearing the petitioner, without reference to limitation.

11. This writ petition stands disposed of with the above directions. Consequently, connected miscellaneous petitions are closed. No costs.

30.03.2026

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Neutral Citation : Yes / No

Note: Issue order copy on 30.03.2026

To

The State Tax Officer,
Office of the Commercial Tax Officer,
Arisipalayam Circle,
4th Floor, Commercial Taxes Office Building,
Pitchards Road, Hasthampatty,
Salem – 7.

C.SARAVANAN, J.

raja

W.P.No.12248 of 2026

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