IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED : 05.02.2026
Coram
The Honourable **Mr.Justice C.Saravanan**

W.P.Nos.11703 & 11709 of 2025
and
W.M.P.Nos.13248 & 13256 of 2025

M/s. K.M.C Aluminium Pvt. Ltd.,
rep. by its Authorized Signatory. ...Petitioner in both W.Ps.

Vs.

The State Tax Officer
Group I Intelligence I
Office of the Joint Commissioner (ST)
Chennai Intelligence -I , No.1, PAPJM Building
Greams Road, Thousand Lights,
Chennai – 600 006. ...Respondent in both W.Ps.

For Petitioner in both W.Ps.	:	Mr.Deepak Kumar for Mr.Sanskar Samdaria
For Respondent in both W.Ps.	:	Mr.V.Prashanth Kiran Government Advocate

Prayer in W.P.No.11703 of 2025

Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus to call for records culminating in the impugned order Ref.No.ZD330325118906F in GSTIN /33AACCK5123H1ZX dated 17.03.2025 passed by the Respondent and to quash the same and consequently, to direct the Respondent to reconsider the objection with documents filed by the Petitioner.

Prayer in W.P.No.11709 of 2025

Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus to call for records culminating in impugned Order GSTIN 33AACCK5123H1ZX / 2022-23 dated 29.11.2024 passed by the Respondent and quash the same and consequently direct the Respondent to reconsider the objection with documents filed by the Petitioner on file.

Common Order

By this Common Order, both these Writ Petitions are being disposed of.

2. In W.P.No.11709 of 2025, the Petitioner has challenged the impugned Assessment Order dated 29.11.2024 passed for the tax period 2022-23 which was preceded by a Show Cause Notice in DRC-01 dated 09.02.2024, to which, the Petitioner had filed a reply on 01.03.2024.

3. The Petitioner was also called upon for a personal hearing by issuing reminders on 19.03.2024, 13.05.2024 and 05.06.2024. However, the Petitioner had not attended the personal hearing fixed and thus suffered the impugned Assessment Order.

4. In W.P.No.11703 of 2025, the Petitioner has challenged the impugned Rectification Order dated 17.03.2025, whereby, the application filed by the Petitioner for rectification of aforesaid Assessment Order impugned in W.P.No.11709 of 2025 came to be rejected.

5. The specific case of the Petitioner in W.P.No.11709 of 2025 is that the impugned Assessment Order dated 29.11.2024 has been passed without affording an opportunity of being heard to the Petitioner.

6. That apart, it is submitted by the learned counsel for the Petitioner that the Petitioner had submitted all the documents. Despite the same, the impugned Assessment Order dated 29.11.2024 came to be passed by the Respondent holding that the contention of the Petitioner was not acceptable without any documentary evidence. Therefore, the Petitioner filed an application for rectification under Section 161 of the respective GST Enactments on 25.02.2024. However, that was rejected by the Rectification Order dated 17.03.2025 impugned in W.P.No.11703 of 2025.

7. I have heard the submissions of the learned counsel for the Petitioner and the learned Government Advocate for the Respondent.

8. It is noticed that the Petitioner's reply was skeletal and inadequate and that the Petitioner may have a case, provided, the Petitioner produces the supporting documents with proper reply and submits the documents in proper format, answering to all the proposals contained in the Show Cause Notice.

9. At this state, the learned Counsel for the Petitioner submits that the Petitioner is willing to Pre-deposit 25% of the disputed tax as a condition for de novo adjudication.

10. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue and following the consistent view taken by this court under similar circumstances , the case is remitted back to the Respondent to pass a fresh order on merits subject to the Petitioner depositing **25%** of the disputed tax in cash or from the Petitioner's Electronic Cash Register within a period of thirty (30) days from the date of receipt of a copy of this order.

11. Within such time, the Petitioner shall also file a reply to the impugned Show Cause Notice together with requisite documents to substantiate the case by treating the impugned Order dated 29.11.2024 as an addendum to the Show Cause Notice.

12. In case the Petitioner complies with the above stipulations, the Respondent shall proceed to pass fresh orders on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months of such reply. Subject the Petitioner complying with the above stipulations the attachment of the Petitioners bank attachment shall stand automatically vacated/ lifted.

13. It is made clear that the bank attachment shall be lifted subject to the Petitioner depositing 25% of disputed tax as ordered above and the Petitioner not being in arrears of any other amount for any other tax period barring the amount demanded under the impugned Assessment Order dated 29.11.2024.

14. Needless to state, before passing any such final order, the Petitioner shall be heard.

15. 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.

16. W.P.No. 11709 of 2025 stands disposed of With the above observations. Consequently, connected miscellaneous petitions are closed. No costs.

17. In view of the order passed in W.P.No. 11709 of 2025, W.P.No. 11703 of 2025 stands dismissed. Consequently, connected miscellaneous petitions are closed. No costs.

05.02.2026

sd

Index : yes/no
Neutral Citation : yes/no

To

The State Tax Officer
Group I Intelligence I
Office of the Joint Commissioner (ST)
Chennai Intelligence -I , No.1, PAPJM Building
Greams Road, Thousand Lights,
Chennai – 600 006.

C.Saravanan,J.,

sd

W.P.Nos.11703 & 11709 of 2025

05.02.2026

W.P.No.11703 & 11709 of 2025

C.SARAVANAN, J.

These cases were listed today under the caption 'for being mentioned' at the instance of the learned counsel for the petitioner.

2. It is submitted by the learned counsel for the petitioner that there has been a typographical error in the Common Order dated 05.02.2026 of this Court in as much it records 25% of the tax amount confirmed by the impugned Assessment Order dated 29.11.2024 to be pre-deposited as a condition for *de novo* adjudication.

3. The learned counsel has also filed a Memo dated 02.03.2026 to that effect.

4. The Learned Government Advocate for the respondent raises objections for the same.

5. In view thereof, the Common Order dated 05.02.2026 passed by this Court does not require any modification, as the petitioner was rightly directed to pre-deposit 25% of the tax liability as a condition for *de novo* adjudication, and the petitioner has approached this Court at this belated stage.

04.03.2026

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