IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 10-04-2026**

CORAM

**THE HON'BLE MR JUSTICE C. SARAVANAN**

**WP No. 13951 of 2026**
**and**
**W.M.P.No.15206 of 2026**

M/s. Mantralaya
Rep by its Partner Natesan Bhala
No. 465,466, Kamdhenu Building,
Big Bazzar, Street, Coimbatore, Tamil Nadu.

..Petitioner(s)

Vs

Assistant Commissioner(ST) (FAC)
Bazzar Street, Coimbatore, Tamil Nadu.

..Respondent(s)

Writ Petition filed under Article 226 of the Constitution of India, praying for issuance of Writ of Certiorari, to call for the records relating to the impugned order Vide GSTIN 33AAEFK5276G1ZD/2018-2019, dated 29.04.2024 along with Consequential order through FORM GST DRC-07 order vide ZD330424232453R dated 29.04.2024 under Section 73 along with the order of Rejection of application for rectification bearing ref.no ZD3302251399848 with detailed annexure Application Reference No AD3305240475529 dated 14.02.2025, for the financial year 2018-2019, to quash the same.

For Petitioner(s): Mr. J.R. Devanand

For Respondent(s): Mrs. P. Selvi,
Government Advocate

**ORDER**

Mrs. P. Selvi, the 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 appearing for the Respondent.

3. The Petitioner is before this Court to quash the Impugned Order dated 29.04.2024 issued by the Respondent for the Assessment Year 2018-2019, and also the rejection Order dated 14.02.2025, whereby the Petitioner's application for rectification filed under Section 161 of the respective GST Enactments, has been rejected.

4. The learned counsel for the Petitioner submitted that the Petitioner may be granted liberty to challenge the Impugned Order dated 29.04.2024.

5. Further, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 50% of the disputed tax as a condition for *denovo* adjudication.

6. The learned counsel for the Petitioner has also made the following endorsement to that effect in the Court bundle which has been extracted hereunder:-

> *“ I, the counsel for petitioner consent to pre-deposit 50% of the disputed tax as a condition to go before the appellate authority.”*

7. The learned Government Advocate for the Respondent has no objection for the above arrangement.

8. Recording the above consent, I am inclined to grant liberty to the Petitioner to file an appeal before the Appellate Authority, the Impugned Order dated 29.04.2024 is set aside and the case is remitted back to the Respondent for fresh consideration, subject to the Petitioner depositing 50% of the disputed tax before the Appellate Authority, within a period of thirty (30) days from the date of receipt of a copy of this order.

9. On such filing, the Appellate Authority shall entertain the appeal without reference to limitation and dispose of the same on merits, in accordance with law, as expeditiously as possible.

10. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing the disputed tax, if any, and the Petitioner not being in

arrears of any other amount for any other tax period, barring the amount demanded under the impugned order.

11. 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 had been dismissed *in limine* today.

12. Needless to state, before passing any such order, the Respondents shall issue due notice to the Petitioner.

13. This Writ Petition stands disposed of with the above observations. No costs. Consequently, the connected miscellaneous petitions are also closed.

**10-04-2026**

Neutral Citation: Yes/No

klt

To

The Assistant Commissioner (ST) (FAC),
Bazzar Street, Coimbatore,
Tamil Nadu.

**C.SARAVANAN, J.**

klt

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