IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01-07-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP Nos. 23354, 23355 & 23356 of 2026
&
WMP Nos.25311, 25312, 25313, 25314, 25315 & 25316 of 2026

In all WPs

Adithya Ferro Alloys Private Limited Represented
by its Managing Director Mr C Sukumaran
No.242/1, Peralam Main Road, Surakudy Village,
Thirunallar Commune, Karaikal – 609 607.

..Petitioner(s)

Vs

1. The Commercial Tax Officer
   Commercial Taxes Department, 1st Floor,
   Perunthalaivar Kamarajar Administrative
   Complex, Karaikal, Puducherry – 609 602.

2. The Branch Manager
   M/s. Federal Bank No. 545/21, Variety Hall
   Road, Coimbatore.

..Respondent(s)

PRAYER in WP No.23354 of 2026: This writ petition is filed under Article 226 of the Constitution of India for issuance of writ of Certiorarified Mandamus calling for the records leading to the issuance of bank attachment notice in Form GST DRC-13 dated 12.02.2026 bearing reference 12.02.2026/17/20 issued by the First Respondent and quash the same, and further direct the First Respondent to consider the rectification application dated 27.12.2019 filed under Section 73 of Puducherry Value Added Tax Act read with Section 9(2) of the Central Sales Tax Act and dispose of the same in accordance with law within a fixed time frame, and pass such further or other orders as this Hon'ble

Court may deem fit and proper under the circumstances of the case and this render justice.

PRAYER in WP No.23355 of 2026: This writ petition is filed under Article 226 of the Constitution of India for issuance of writ of Certiorarified Mandamus calling for the records leading to the issuance of bank attachment notice in Form GST DRC-13 dated 12.02.2026 bearing reference 12.02.2026/17/20 issued by the First Respondent and quash the same, and further direct the First Respondent to consider the rectification application dated 27.12.2019 filed under Section 73 of Puducherry Value Added Tax Act and dispose of the same in accordance with law within a fixed time frame, and pass such further or other orders as this Hon'ble Court may deem fit and proper under the circumstances of the case and this render justice.

PRAYER in WP No.23356 of 2026: This writ petition is filed under Article 226 of the Constitution of India for issuance of writ of Certiorarified Mandamus calling for the records leading to the issuance of bank attachment notice in Form GST DRC-13 dated 12.02.2026 bearing reference 12.02.2026/17/20 issued by the First Respondent and quash the same, and further direct the First Respondent to consider the rectification application dated 27.12.2019 filed under Section 73 of Puducherry Value Added Tax Act and dispose of the same in accordance with law within a fixed time frame, and pass such further or other orders as this Hon'ble Court may deem fit and proper under the circumstances of the case and this render justice.

In all WPs

For Petitioner(s): Mr.B. Syed Abdul Wakeel
for Ms.Sri Harini S P

For Respondent(s): Mr.R.Sethu Prabakaran (T)

COMMON ORDER

Recovery notices issued pursuant to assessment orders are assailed in this writ petition.

2. Learned counsel for the petitioner submits that a rectification petition was filed in respect of three assessment orders and that such rectification petition is pending consideration despite lapse of considerable time.

3. On instructions, learned counsel submits that the petitioner agrees to pay 50% of the amount demanded under the orders in original as a condition to keep the recovery notices in abeyance. He has made an endorsement to that effect.

4. The orders of assessment have been issued on the ground that C-forms and F-forms were not produced. The petitioner asserts that these forms are available and that an error apparent was committed. The rectification petition is pending consideration for a considerable period of time.

5. Considering these aspects, these writ petitions are disposed of with the following directions:

(i) Subject to remittance of 50% of the tax demanded under the orders in original within 30 days from the date of receipt of a copy of this order, the respondents are directed to keep the recovery proceedings in abeyance pending disposal of the rectification petition.

(ii) The pending rectification petition shall be considered and disposed of within three months from the date of receipt of a copy of this order after providing a reasonable opportunity to the petitioner. Consequently, connected miscellaneous petitions are closed. No costs.

01-07-2026

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

KAL

To

1.The Commercial Tax Officer
Commercial Taxes Department, 1st Floor, Perunthalaivar Kamarajar Administrative Complex, Karaikal, Puducherry – 609 602.

2. The Branch Manager
M/s. Federal Bank No. 545/21,
Variety Hall Road, Coimbatore.

SENTHILKUMAR RAMAMOORTHY, J.

KAL

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