IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP Nos. 28418, 28423 & 28425 of 2025
and
WMP Nos. 31829, 31833 & 31837 of 2025

Vadachennaiyil Vazhum Thiruchendur
Srivaikundam Sathankulam Talukka Nadargal
Rep by its Secretary Mr.S.Kumaresan,
No.45, TH Road, Tiruvottiyur, Chennai- 600019

..Petitioner
(in all cases)

Vs

1. The Deputy Commissioner (CT)
   On Behalf Of Appellate Authority,
   DC GST Appeal-1, Main Building, 2nd Floor,
   Greams Road, Chenani-600 006.

2. The Assistant Commissioner (ST)
   Office of : Commercial Tax Officer, Thiruvottiyur
   Assessment Circle, Zone-II, No.32, Integrated
   Commercial Taxes Office Complex, Elephant
   Gate Bridge Road, Chennai - 600 003.

..Respondents
(in all cases)

Prayer in W.P.No.28418 of 2025: Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorarified Mandamus, to call for the records in GST APL-02 bearing Reference No. **ZD330525016756D** dated 05.05.2025 on the file of the First Respondent and the Rectification order in FORM DRC-08 bearing Reference No. **ZD331122035846M** dated 15.11.2022 on the file of Second Respondent and quash the same and consequently direct the Second Respondent to release all the bank attachments pertaining to the Petitioner in a time bound manner.

Prayer in W.P.No.28423 of 2025: Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorarified Mandamus, to call for the records in GST APL-02 bearing Reference No. **ZD330525016728C** dated 05.05.2025 on the file of the First Respondent and the Rectification order in FORM DRC-08 bearing Reference No. **ZD3311220352129** dated 15.11.2022 on the file of Second Respondent and quash the same and consequently direct the Second Respondent to release all the bank attachments pertaining to the Petitioner in a time bound manner.

Prayer in W.P.No.28425 of 2025: Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorarified Mandamus, to call for the records in GST APL-02 bearing Reference No. **ZD330525016738B** dated 05.05.2025 on the file of the First Respondent and the Rectification order in FORM DRC-08 bearing Reference No. **ZD331122035493V** dated 15.11.2022 on the file of Second Respondent and quash the same and consequently direct the Second Respondent to release all the bank attachments pertaining to the Petitioner in a time bound manner.

Appearance in all cases:

For Petitioner : M/s. Prince Simon

For Respondents : Mr. V.Prashanth Kiran,
Government Advocate

COMMON ORDER

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

2. By this common order, all the three Writ Petitions are being disposed of.

3. This Writ Petitions are 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 Respondents.

4. In these Writ Petitions, the Petitioner has challenged the appeal Rejection Orders both dated 05.05.2025 passed by the 1st Respondent as well as the Rectification Orders both dated 15.11.2022 passed by the 2nd Respondent, whereby the respective *ex parte* Assessment Orders passed for the respective Tax periods have been rectified, as detailed below:-

W.P.No.	Tax Period	Date of Show Cause Notice	Date of Impugned Assessment Order	Date of Impugned Rectification Order
28418 of 2025	2019-2020	13.07.2022	05.05.2025	15.11.2022
28423 of 2025	2017-2018	12.07.2022	05.05.2025	15.11.2022
28425 of 2025	2018-2019	13.07.2022	05.05.2025	15.11.2022

5. The records reveal that the Petitioner was originally suffered by an adverse orders all dated 07.11.2022 passed for the respective tax periods. The Petitioner was calling upon to pay tax, interest and late fee on account of belated filing of GSTR -1.

6. It is noted that the Petitioner filed appeals against the said orders on 21.09.2023, as the last date for filing the appeal stood extended up to 31.01.2024 in terms of Notification No.53 of 2023- Central Tax, dated 02.11.2023.

7. As far as the issue relating to late fee is concerned, the Petitioner is required to deposit the amount demanded towards late fee mentioned in the respective orders, as the issue does not relate to tax. Accordingly, there shall be a direction to the Petitioner to deposit the entire amount of late fee as confirmed in the respective orders dated 07.11.2022 for the relevant tax periods.

8. As per Notification No.53 of 2023 – Central Tax, dated 02.11.2023, the Petitioner is required to pay 2.5% of the remaining amount of tax in relation to which appeals have been filed. However, the Petitioner has already paid 10% of the disputed tax at the time of filing the appeals.

9. Considering the above, the cases are remitted back to the 1st Respondent to pass fresh orders in appeals subject to the Petitioner depositing 2.5% of the remaining amount of tax and adjusting the 10% of disputed tax already deposited towards the aforesaid mandatory pre-deposit of 12.5% of the disputed tax.

10. In case the Petitioner complies with the above stipulations, the 1st Respondent shall dispose of the appeals on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months of such reply/deposit thereafter.

11. Subject to the Petitioner complying with the above stipulations, the attachment of the Petitioner's bank account, if any, shall stand lifted.

12. It is made clear that the bank attachment shall be lifted subject to the Petitioner depositing the entire late fee amount and the balance amount of the disputed tax as ordered above and the Petitioner not being in arrears of any other amount for any other tax periods barring the amount demanded under the impugned Order.

13. In case the Petitioner fails to comply with any of the stipulations, the Respondents are 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.

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

C.SARAVANAN, J.

klt

15. All these Writ Petitions stand disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

04-03-2026

Neutral Citation: Yes/No
klt

To

1. The Deputy Commissioner (CT)
   On Behalf Of Appellate Authority,
   DC GST Appeal-1, Main Building, 2nd Floor,
   Greams Road, Chenani-600 006.

2. The Assistant Commissioner (ST)
   Office of : Commercial Tax Officer, Thiruvottiyur Assessment Circle,
   Zone-II, No.32, Integrated Commercial Taxes Office Complex,
   Elephant Gate Bridge Road, Chennai - 600 003.

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