IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 26-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 38652 of 2025
and
WMP Nos.43225 & 43227 of 2025

Tvl. Sri Krishna Pharmacy,
Rep By Its Proprietor, Anbalagan Sathyajothi,
9/5S No.7, Choolaimedu High Road,
Choolaimedu, Chennai-600 094,
GSTIN - 33AZMPS3764L1ZP

..Petitioner

Vs

1. The Deputy State Tax Officer (ST),
   Mmda Colony, Assessment Circle, Egmore Taluk Office,
   2nd Floor, No.88, Mayor Ramanathan Salai,
   Spurtank Road, Chetpet, Chennai-31

2. The Deputy Commissioner (st)
   Central I, Greams Road, Chennai.

..Respondents

Writ Petition field under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorarified Mandamus calling for the records pertaining to the impugned proceedings of the Rectification Order passed by the First Respondent in GSTIN No.33AZMPS3764L1ZP / 2018-2019 dated 24.04.2024 and the First Respondent's order in GSTIN No. 33AZMPS3764L1ZP/F-Y 2018-19 IN FORM GST DRC-07 with reference No. ZD3304193672B dated 25.04.2024 for the tax period April 2018 to March 2019 and the consequential impugned proceeding of the Second Respondent in FORM GST DRC-13 dated 28.08.2025 and in GSTIN 33AZMPS3764L1ZP/2025/A3 dated 29.08.2025 and to quash the same and also direct the Second Respondent to lift the bank attachment.

For Petitioner : M/s. S. Premalatha

For Respondents : Ms. Amirtha Poonkodi Dinakaran,
Government Advocate

ORDER

Ms. Amirtha Poonkodi Dinakaran, learned Government Advocate takes notice for the Respondents.

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 for the Respondents.

3. The Petitioner is before this Court against the Impugned Rectification Order purportedly passed under Section 161 of GST Act, 2017, dated 24.04.2024.

4. It is the case of the Petitioner that the Rectification Application was filed on 25.04.2024, subsequent to the assessment order passed on the same date i.e., 25.04.2024. Thus, the date mentioned as 24.04.2024 in the rectification order appears to be a clerical mistake. Further, it is noted that the Rectification Order, the demand earlier confirmed by order dated 25.04.2024 has been dropped and a part of the demand has been confirmed in the absence of proper documents from the petitioner as per the Circular No.183.

5. The learned counsel for the petitioner submitted that the petitioner has now furnished the requisite documents to substantiate that the petitioner has validly availed the Input Tax Credit.

6. Considering the facts and circumstance of the case, and having regard to the fact that the amount confirmed is meagre, the impugned order is set aside and the matter is remitted back to the 1st Respondent for fresh consideration, subject to the petitioner filing a proper reply to the show-cause notice, by impleading the same along with proper records, within a period of three weeks from the date of receipt of a copy of this order.

7. In case the Petitioner complies with the above stipulations, the 1st Respondent shall proceed to pass a final order on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months of such reply/pre-deposit. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner if any, shall also stand automatically vacated.

8. It is made clear that bank attachment shall be lifted subject to the reply submitted by the Petitioner 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 order.

9. 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 had been dismissed *in limine* today.

10. Needless to state, before passing any such order, the 1st Respondent shall give due notice to the Petitioner.

11. With the above observations, the Writ Petition stands disposed of. No costs. Consequently, connected miscellaneous petitions are also closed.

26-02-2026

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

klt

To

1. The Deputy State Tax Officer(ST)
   Mmda Colony, Assessment Circle,
   Egmore Taluk Office, 2nd Floor, No.88,
   Mayor Ramanathan Salai, Spurtank Road, Chetpet, Chennai-31.

2. The Deputy Commissioner (ST)
   Central I, Greams Road, Chennai.

C.SARAVANAN, J.

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