



W.P.No.48520 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 02.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.48520 of 2025

and

W.M.P.Nos.54178 and 54179 of 2025

Sri Rajeswari Ginning Factory
Represented by its Proprietor,
N.T.Suresh
1/250, Nathakattur, Edappadi,
Erumapatti,
Salem-637 102.

... Petitioner

Vs.

The State Tax Officer (FAC)
(also known as the Commercial Tax Officer)
Edapaddi Assessment Circle,
Salem, Tamil Nadu.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records on the files of the Rspondent herein in GSTIN/33BWVPS9014E1Z5/2022-23 in FORM GST DRC-08 in Order Reference No.ZD330325016836H dated 04.03.2025 and quash the same.

For Petitioner : Mr.B.Syed Abdul Wakeel
For M/s.Siri Chandana.K
For Respondent : Ms.Amirtha Poonkodi Dinakaran,
Government Advocate



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ORDER

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Ms.Amirtha Poonkodi Dinakaran, 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 for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 04.03.2025 whereby, the petitioner's application for rectification of the assesment order dated 16.11.2024 was rejected by the Respondent.

4. The impugned order was preceded by an assesment order dated 16.11.2024 in DRC-07 passed for the tax period 2022-2023 and a Show Cause Notice in GST DRC-01 dated 09.02.2024 wherein the Petitioner was called upon to appear for personal hearing. However, the Petitioner had not taken advantage of the same and thus, suffered the assessment Order dated 16.11.2024.



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5. The Petitioner was also issued with Reminders on 19.07.2024, and 01.10.2024, which called upon the Petitioner to file a reply and to appear for a personal hearing. The Petitioner however neither filed any reply nor appeared for the personal hearing fixed on 31.07.2024 and 08.10.2024. Thus, the Orders have been passed.

6. It is noticed that the limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 against the impugned Order has already expired. The present Writ Petition has been filed only on 09.12.2025.

7. Under similar circumstances, Orders have been quashed and cases have been remitted back to the Respondent to pass a fresh order on terms subject to such Assessee depositing 25% to 100% of the disputed tax depending upon the length of delay in approaching the Court. I do not find any reason to take a different view in this case.

8. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the impugned order is quashed and 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 from the Petitioner's



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Electronic Cash Register within a period of thirty (30) days from the date of receipt of a copy of this order.

9. Within such time, the Petitioner shall also file a detailed reply to the Show Cause Notice in GST DRC-01 dated 09.02.2024 together with requisite documents to substantiate the case by treating the assessment Order dated 16.11.2024 as an addendum to the Show Cause Notice dated 09.02.2024.

10. In case the Petitioner complies with the above stipulations, the 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 shall also stand automatically vacated.

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



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12. 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.

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

14. This Writ Petition stands disposed of with the above observations.
No costs. Connected Writ Miscellaneous Petitions are closed.

02.01.2026

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To:

The State Tax Officer (FAC)
(also known as the Commercial Tax Officer)
Edapaddi Assessment Circle,
Salem, Tamil Nadu.



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C.SARAVANAN, J.

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