IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 05.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.49849 of 2025
and
W.M.P.Nos.55732, 55733 and 55734 of 2025

M/s.O K Travels
(GSTIN No.33ADJPR5076R1ZP)
Rep by its Proprietor
Rameesh
No.1/14, Vasudevan Nagar,
Jafferkhanpet, Ashok Nagar,
Chennai – 600 083. ... Petitioner

Vs.

The State Tax Officer,
Ashok Nagar Assessment Circle,
Station No.1, Greams Road,
Annex Building, 5th floor,
Chennai – 600 006. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for entire records relating to the impugned order in GST No.33ADJPR5076R1ZP/2018-19 dated 24.04.2024 passed by the Respondent and quash the same.

For Petitioner : Mr.P.P.Vikram

For Respondent : Mr.V.Prashanth Kiran
Government Advocate

ORDER

Mr.V.Prashanth Kiran, 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. The Petitioner is before this Court against the impugned order dated 24.04.2024 after an application filed under Section 161 of the respective GST enactments on 25.03.2025 came to be rejected vide order dated 30.07.2025. The application for rectification has been rejected as the Petitioner's application for rectification has not been found satisfactory to rectify the order dated 24.04.2024.

4. A reading of the impugned order dated 24.04.2024 indicates that the Petitioner has not replied to the Show Cause Notice in GST DRC - 01 dated 24.01.2024 and has thus suffered the impugned order, whereby, the following demand has been confirmed against the Petitioner:-

Revenue Abstract

Month: April 2018-March 2019 **F.Y.2018-19**

Nature of defect	**Act**	**Tax**	**Interest @ 18%**	**Penalty @ 10%**	**Total**	**Place of supply**
GSTR 2A *Vs* GSTR 3B	CGST	65,737.37	59,358.144	10,000	1,35,095.5	Tamilnadu
GSTR 2A *Vs* GSTR 3B	SGST	65,737.37	59,358.144	10,000	1,35,095.5	Tamilnadu
GSTR 2A *Vs* GSTR 3B	CESS	14,129.77	12,758.60	10,000	36,888.37	Tamilnadu
	Total	**1,45,604.51**	**1,31,474.9**	**30,000**	**3,07,079.4**	

5. The case of the Petitioner is that the impugned order dated 24.04.2024 is arbitrary and contrary to law. However, a further reading of the impugned order dated 24.04.2024 indicates that the Respondent has complied with the procedural requirements of the respective GST enactments and rules made thereunder.

6. The rejection of the application filed on 25.03.2025 under Section 161 of the respective GST enactment vide order dated 30.07.2025 also does not warrant any interference.

7. Considering the same and following the consistent view taken by this Court under similar circumstances, liberty is given to the Petitioner to work out the remedy before the Appellate Authority subject to the Petitioner depositing 50% of the disputed tax in cash from the Petitioner's Electronic Cash Register within a period of thirty (30) days from the date of receipt of a copy of this order.

8. In case the Petitioner complies with the above stipulations, the Appellate Authority shall proceed to pass a final order in appeal on merits without further reference to limitation. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner shall also stand automatically vacated. All recovery proceedings shall be kept in abeyance.

9. It is made clear that bank attachment shall be lifted subject to the deposit of 50% of the disputed tax 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.

10. 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.

11. Needless to state, before passing any such order, the Appellate Authority shall give due notice to the Petitioner.

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

05.01.2026

Neutral Citation: Yes / No
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To:

The State Tax Officer,
Ashok Nagar Assessment Circle,
Station No.1, Greams Road,
Annex Building, 5th floor,
Chennai – 600 006.

C.SARAVANAN, J.

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