IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 17.03.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.10723 and 10751 of 2026
and
W.M.P.Nos.11642, 11646 and 11672 of 2026

Sivaganesh Agency
(Represented by its Partner
Prakatheeswaran Gomathi) ... Petitioner in both W.Ps.

Vs.

1.The Deputy State Tax Officer – 1,
Bazaar Assessment Circle, Salem.

2.The Deputy Commissioner (CT),
Salem. ... Respondents in both W.Ps.

Prayer in W.P.No.10723 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records on the files of the first Respondent herein vide GSTIN-33ADLFS3436L1ZR/2018-19 dated 30th April 2024 along with the summary of the order in GST DRC 07 No.ZD330424260576D dated 30th April 2024 read along with the consequential/rectified assessment order passed in GSTIN-33ADLFS3436L1ZR/2018-19 dated 29th November 2024 issued along with the summary of rectification/withdrawl order in GST DRC 08 No.ZD3311243033433 dated 29th November 2024 for the period between April 2018 to March 2019, quash the same.

Prayer in W.P.No.10751 of 2026: 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 second Respondent herein vide GST APL – 02 – GSTIN 33ADLFS3436L1ZR dated 9th December, 2025 for the tax period between April 2018 to March 2019 and quash the same and direct the second respondent to admit the appeal filed by the Petitioner on 26th November, 2025.

For Petitioner (in both W.Ps)	:	M/s.S.Vishnupriya
For Respondents (in both W.Ps)	:	Mrs.P.Selvi Government Advocate

COMMON ORDER

Mrs.P.Selvi, learned Government Advocate takes notice for the Respondents.

2. By this common order, both these 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.

3. In W.P.No.10723 of 2026, the Petitioner has challenged the impugned order dated 30.04.2024 passed by the 1st Respondent after rejection of the rectification application filed on 26.03.2025 by an order dated 22.09.2025.

4. In W.P.No.10751 of 2026 the Petitioner has challenged the impugned order dated 09.12.2025.

5. It is noticed that in response to the Show Cause Notice in Form GST DRC – 01 dated 28.12.2023 issued for the tax period 2018-2019, the Petitioner had filed two replies dated 09.01.2024 and 27.04.2024 and thereafter first mentioned impugned order dated 30.04.2024 came to be passed and the order was *suo moto* rectified by the 1st Respondent by an order dated 29.11.2024.

6. The Petitioner in turn filed an application for rectification on 26.03.2025 of the assessment order by filing an application which came to be rejected by the 2nd mentioned order dated 22.09.2025. Thereafter, the Petitioner filed an appeal before the Appellate Commissioner on 26.11.2025

which came to be rejected by an order dated 09.12.2025 on the ground of limitation.

7. At this stage, the learned counsel for the Petitioner submits that the Petitioner has already pre-deposited 10% of the disputed tax at the time of filing of an appeal on 26.11.2025.

8. The Petitioner has deposited the disputed tax in the returns filed for the month of April 2018 in Form GSTR 3B on 22.05.2018.

9. It is submitted that this was the ground taken by the Petitioner and the appeal filed on 26.11.2025 before the Appellate Authority which stands rejected by an order dated 09.12.2025.

10. Heard the learned counsel for the Petitioner and the learned Government Advocate for the Respondents.

11. Therefore, the cases are remitted back to the Appellate Authority to pass a fresh order on merits in view of the order dated 09.12.2025 subject to the Petitioner depositing another 15% of the disputed

tax confirmed vide impugned order dated 30.04.2024 in cash or 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.

12. Needless to state, it is for the Petitioner to establish that the Petitioner has already discharged the tax liability on 22.05.2018 in the returns filed for the month of April 2018 in Form GSTR 3B.

13. In case if the appeal is being filed by the Petitioner, the Appellate Authority shall dispose of the appeal on its own turn. 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.

14. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing another 15% 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.

15. In case the Petitioner fails to comply with any of the stipulations, the concerned 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.

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

17. In view of the above, W.P.No.10751 of 2026 stands disposed of with the above observations. W.P.No.10723 of 2026 stands dismissed. No costs. Connected Writ Miscellaneous Petitions are closed.

17.03.2026

Neutral Citation: Yes / No
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To:

1.The Deputy State Tax Officer – 1,
Bazaar Assessment Circle, Salem.

2.The Deputy Commissioner (CT),
Salem.

C.SARAVANAN, J.

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