

W.P.(MD).No.18878 of 2026

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED : 07.07.2026

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD) No.18878 of 2026

and

W.M.P(MD) Nos.13972 and 13976 of 2026

S.Muthukumar

... Petitioner

Vs.

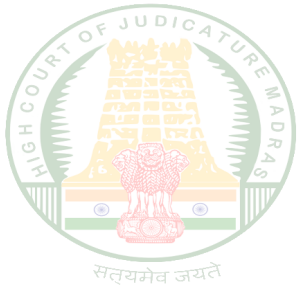
State Tax Officer,
Tuticorin-I Assessment Circle,
Office of the Asst.Commissioner (ST),
Tuticorin-1 Assessment Circle,
Tuticorin.

...Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, calling for the entire records of the impugned order dated 21.04.2026 passed by the respondent rejecting the rectification application of the writ petitioner and quash the same as illegal and consequently direct the respondent to defreeze the bank account of the writ petitioner i.e. Current Account No.175002000000583 in Indian Overseas Bank, Chidambaranagar Main Road Branch, Tuticorin.

For Petitioner : Mr.Vaishnavi Iswarya.S

For Respondent : Mrs.D.Sudarkodi Natchiyar
Counsel for State of TN



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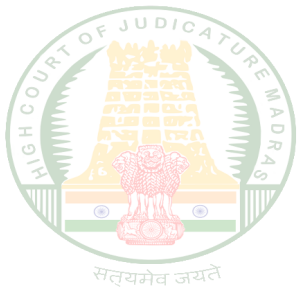


ORDER

The petitioner has filed this Writ Petition challenging the impugned rectification order passed by the respondent dated 21.04.2026, whereby the application filed under Section 161 of the GST Act, 2017, dated 02.04.2026 against the assessment order dated 24.12.2025 for the tax period 2021-22 has been dismissed.

2. The learned counsel for the petitioner submits that the only ground, on which the application for rectification was filed was that the petitioner was not given an opportunity of being heard before passing the aforesaid Assessment Order dated 24.12.2025.

3. Reading of the aforesaid assessment order dated 24.12.2025 issued for the tax period 2021-22 indicates that the petitioner had been served with an intimation in Form GST DRC-01A dated 09.05.2025, followed by another intimation in Form GST DRC-01A dated 20.05.2025 and thereafter a show cause notice in Form GST DRC-01 dated 01.04.2025.

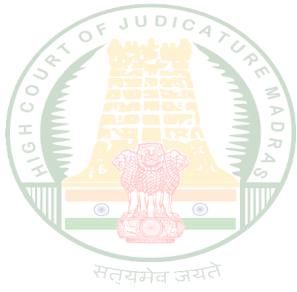


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4. It is noticed that despite several reminders, the petitioner failed to respond to the aforesaid notice in DRC-01 dated 01.04.2025. The only explanation forthcoming from the petitioner is that the petitioner was not served and therefore was unaware of the aforesaid notices. The petitioner is not new to the GST regime, as the GST regime has been in force with effect from 01.07.2017. The explanation of the petitioner is that he failed to notice the issuance of GST DRC-01 dated 01.04.2025 cannot be countenanced.

5. In view of the above discussion, I am of the view that this Writ Petition is without any merit and is otherwise liable to be dismissed. However, considering the fact that the petitioner has not replied to the notice in GST DRC-01 dated 01.04.2025 and had suffered the aforesaid assessment order dated 24.12.2025, I am inclined to remit the case back to the respondent on terms at this stage.

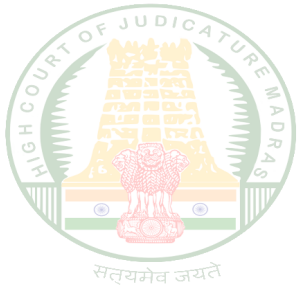
6. The learned Counsel for the petitioner, who appeared through Video Conferencing, has also consented that the petitioner will deposit 25% of the disputed tax confirmed by the aforesaid assessment order dated 24.12.2025.



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7. Recording the above submission, the case is remitted back to the respondent to pass a fresh order in lieu of the impugned order dated 21.04.2026 and the assessment order that preceded it dated 24.12.2025, as expeditiously as possible, subject to the petitioner depositing the aforesaid amount in cash within a period of 30 days from the date of receipt of a copy of this order and filing a reply to the show cause notice in GST DRC-01 dated 01.04.2025 by treating the assessment order dated 24.12.2025 as an addendum. The respondent shall proceed to pass a final order on merits after hearing the petitioner.

8. It is made clear that in case the petitioner fails to comply with the above stipulation, it will be construed as if this Writ Petition was dismissed, in which case the respondent is at liberty to proceed against the petitioner in accordance with law under Section 79 of the respective GST enactment.



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9. This Writ Petition stands disposed of on the above terms.

Consequently, connected Miscellaneous Petitions are closed. No costs.

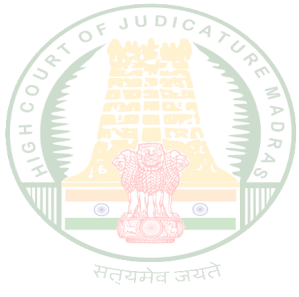
07.07.2026

NCC : Yes / No
Index : Yes / No
Internet : Yes / No

Indu

To

State Tax Officer,
Tuticorin-I Assessment Circle,
Office of the Asst.Commissioner (ST),
Tuticorin-1 Assessment Circle,
Tuticorin.



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Case Citation: (2026) taxcode.in 1259 HC



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C.SARAVANAN, J.

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