



Rev.Apl.W.(MD) No.115 of 2026

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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 27.07.2026

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THE HON'BLE MR.JUSTICE C.SARAVANAN

Rev.Apl.W.(MD) No.115 of 2026

and

W.M.P.(MD) No.15822 of 2026

Tvl.Ambresh and Co.,
Rep by its Partner
Panneer Selvam Ambresh,
No.1, Pasumpon Thever Street,
Ellis Nagar, Madurai - 625 016.

... Petitioner

Vs.

The State Tax Officer-II (Intelligence),
Roving Squad,
Madurai - 625 020.

... Respondent

Prayer : To review the order passed by this Court dated 10.06.2025 passed in W.P.(MD) No.15432 of 2025 and allow the Writ Petition in W.P.(MD) No.15432 of 2025 on the file of this Court.

For Petitioner : Mr.Raja.Karthikeyan

For Respondent : Mr.R.Parthiban
Counsel for Government of Tamilnadu



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ORDER

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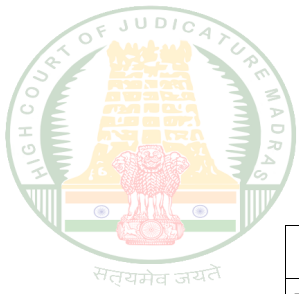
This Review Application has been filed to review the order passed by this Court dated 10.06.2025 in W.P.(MD) No.15432 of 2025 whereby the said Writ Petition was dismissed with the following observations:

“3. The present Writ Petition appears to have been filed with the intent to prolong the proceedings and delay the payment of the admitted tax liability confirmed in the impugned order.

4. The petitioner cannot be granted the same relief as extended in earlier cases, where this Court remanded matters solely on the ground that no reply had been filed before the assessment orders were passed. In the present case, the petitioner has already admitted the liability in his reply. At best, the petitioner can be granted additional time to remit the tax amount.

5. Under these circumstances, the Writ Petition is dismissed. However, the petitioner is granted a period of three months from the date of receipt of a copy of this order to pay the admitted tax amount. No costs. Consequently, connected Miscellaneous Petition is closed.”

2. The learned counsel for the petitioner submits that *post facto*, a sum of Rs.1,50,19,078/- has been recovered from the petitioner out of the total amount due of Rs.1,73,99,708/- towards tax, interest and penalty, as detailed below:



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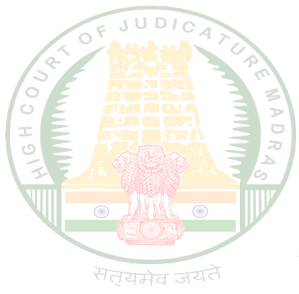


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	CGST	SGST	Total
Tax	39,90,031-	39,90,031-	79,80,062-
Interest U/s 50	7,19,792-	7,19,792-	14,39,584-
Penalty U/s 74(1) of the TNGST Act, 2017	39,90,031-	39,90,031-	79,80,062-
Total	86,99,854-	86,99,854-	1,73,99,708-

3. The learned counsel for the petitioner submits that the reply that was submitted in response to the Show Cause Notice in Form GST DRC-06 dated 27.09.2024 has certain mistakes and therefore, the petitioner may be given an opportunity to work out his remedy before the Appellate Authority.

4. The learned counsel for the Government of Tamil Nadu appearing for the respondent submits that the present Review Application seeking review of the order of this Court dated 10.06.2025 is not liable to be allowed, as there is no error apparent on the face of the record. That apart, it is submitted that the request of the petitioner to prefer an appeal at this stage, long after the expiry of the period of limitation from the date of the order dated 30.10.2024, does not warrant any consideration, as the issue has attained finality.



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5. Having considered the submissions made by the learned counsel for the petitioner and the learned counsel for the respondent and taking note of the fact that a substantial portion of the amount due, as mentioned above, is stated to have been recovered from the petitioner and considering the fact that the reply submitted to the Show Cause Notice in Form GST DRC-06 dated 27.09.2024 was skeletal, I am inclined to grant liberty to the petitioner to file an appeal within a period of 30 days from the date of receipt of a copy of this order.

6. In case such an appeal is filed within the aforesaid time limit, the Appellate Authority shall consider the same without any further reference to the limitation and pass appropriate orders on merits and in accordance with law within a period of 30 days thereafter.

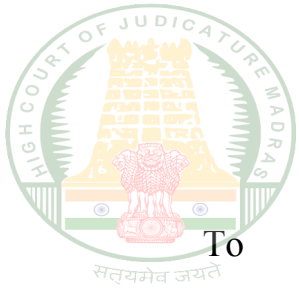
7. Accordingly, this Review Application is ordered as above. There shall be no order as to costs.

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NCC : Yes / No

Index : Yes / No



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C.SARAVANAN, J.

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