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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 11-08-2026

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THE HON'BLE MR JUSTICE C. SARAVANAN

WP(MD) No. 22781 of 2026

and

W.M.P.(MD)No.16966 of 2026

M/s. Eminent Textile Mills Private Limited,
Rep. by its Director K.Anantha Krishnan
GSTIN 33AACCE9714G1ZS,
1/281, Rajapalayam Main Road,
Dhalavaipuram,
Rajapalayam.

..Petitioner(s)

Vs

The Proper Officer / Assistant Commissioner,
Rajapalayam II Assessment Circle,
Commercial Tax Building,
Rajapalayam.

..Respondent(s)

Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, calling for the records in the impugned Order in Case ID No. /GSTIN/33AACCE9714G1ZS/2021-22 dated 31.07.2023 issued by the Respondent and quash the same as it is without jurisdiction and clear violation of statutory provisions or pass such other orders as this Hon'ble court may deem fit and proper in the circumstances of the case and thus render justice.

For Petitioner(s):

Mr.S.Karunakar

For Respondent(s):

Ms.P.Sudarkodinachiar
Government Advocate (Taxes)



ORDER

The petitioner is before this Court challenging the impugned order dated 31.07.2023, whereby the proposal contained in the Show Cause Notice in DRC-01 dated 02.01.2023 has been confirmed for the tax period 2021-2022.

2. It is the case of the petitioner that the petitioner had closed the business long before and was, therefore, unaware of the aforesaid Show Cause Notice in DRC-01 and the impugned order that came to be passed thereafter. It is further submitted that, after the impugned order was passed on 31.07.2023, the SGST was recovered on 03.11.2023 and the CGST was recovered on 16.12.2023. It is also submitted that certain amounts have been recovered from the petitioner's Electronic Credit Ledger towards interest and that the petitioner's GST registration was also cancelled on 01.02.2025.

3. At this stage, the learned counsel for the petitioner submits that the petitioner is willing to pre-deposit the disputed tax as a condition for *de novo* adjudication, subject to verification of the amount already recovered.

4. The learned counsel for the petitioner has also made an endorsement to that effect in the Court Bundle, which is extracted hereunder:-

“Petitioner hereby undertakes to pay 100% of tax, if it is not recovered so far.”



5. The learned Government Advocate (Taxes) is, however, unable to confirm whether any recovery has been made.

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6. As such, there is no scope for entertaining this Writ Petition based on the averments contained therein. However, considering the fact that the petitioner may have a case on merits and that the petitioner has stated that the tax has already been recovered, I am inclined to remit the case back to the respondent, subject to verification as to whether the entire disputed tax has been recovered. In the event that the entire disputed tax has not been recovered, the petitioner shall deposit the balance disputed tax within a period of thirty (30) days from the date of receipt of a copy of this order.

7. Within the aforesaid period, the petitioner shall also file a reply to the Show Cause Notice in DRC-01 dated 02.01.2023, together with the requisite documents to substantiate the case, by treating the impugned order dated 31.07.2023 as an addendum to the Show Cause Notice dated 02.01.2023.

8. In the event of the petitioner complying 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 from the date of receipt of such reply / completion of the pre-deposit.



9. In the event of the petitioner failing to comply with any of the above stipulations, the respondent shall be at liberty to proceed against the petitioner for recovery of the tax in accordance with law, as if this Writ Petition had been dismissed *in limine* today.

10. Needless to state, before passing any such order, the respondent shall give due notice to the petitioner.

11. This Writ Petition stands disposed of with the above observations. No costs. Consequently, the connected Writ Miscellaneous Petition is closed.

11-08-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No

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To

The Proper Officer / Assistant Commissioner,
Rajapalayam II Assessment Circle,
Commercial Tax Building,
Rajapalayam.



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C.SARAVANAN, J.

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