



W.P.(MD) No.22583 of 2026

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 07.08.2026

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

**W.P.(MD) No.22583 of 2026
and
W.M.P.(MD) No.16843 of 2026**

M/s.Sri Lakshmi Traders
Rep. by its Partner
A. Ravindran

... Petitioner

/vs./

The State Tax Officer
Commercial Tax Building
Bodinayakanur

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari, calling for the records in the impugned Order in ARN/Case ID AD331223020809C/2020-2021 dated 10.12.2024 issued by the Respondent and quash the same as it is without jurisdiction and clear violation of statutory provisions.

For Petitioner : Mr.S.Karunakar

For Respondent : Ms.Sudarkodi Natchiyar
Government Advocate (Tax)



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ORDER

Ms.Sudarkodi Natchiyar, learned Government Advocate (Tax) takes notice for the respondent.

2.By consent, this writ petition is disposed of at the time of admission, after hearing the learned counsel for the petitioner and the learned Government Advocate (Tax) for the respondent.

3.The petitioner is before this Court against the impugned order passed by the respondent in ARN/Case ID AD331223020809C/2020-2021 dated 10.12.2024, whereby the proposal in the show cause notice dated 09.10.2024 has been confirmed in the absence of a reply.

4.*Ex post facto*, the entire disputed tax has been recovered. The learned counsel for the petitioner has produced a copy of the application in Form GST DRC 03A dated 14.05.2025 filed for adjustment of the amount due. Table 14C(1) indicates that the entire disputed tax has been recovered/paid through the available input tax credit.



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5.Considering the fact that the entire disputed tax has been adjusted and only the interest and penalty remains to be paid, I am of the view that the interest of the revenues can be secured.

6.Therefore, the case is remitted back to the respondent to pass a fresh order in lieu of the impugned order, subject to petitioner filing a proper reply to the notice in DRC 01 dated 09.10.2024 together with requisite documents to substantiate the case by treating the impugned order dated 10.12.2024 as an addendum to the show cause notice dated 09.10.2024, within a period of 30 days from the date of receipt of a copy of this order.

7.In case, the petitioner complies 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 months from the date of such reply.

8.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 interest



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and penalty in accordance with law as if this writ petition was dismissed *in limine* today.

9. Needless to state, before passing any such order, the respondent shall issue due notice on the petitioner.

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

Index : Yes / No
Internet : Yes / No
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07.08.2026

To

The State Tax Officer
Commercial Tax Building
Bodinayakanur



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C.SARAVANAN, J.

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