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W.P.No.11462 of 2021

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 25.06.2025

Coram

The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.No.11462 of 2021
and
W.M.P.No.12192 of 2021

Tvl.Star Electrical Works,
Represented by its Proprietor,
M.Arumugam,
No.29/211, Ground Floor,
Kasakaranur, Salem - 636 005.

...Petitioner

Vs.

The State Tax Officer (ST),
Suramangalam Circle,
Salem.

...Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying for the issuance of a Writ of Certiorari to call for the records on the file of the respondent in Reference No.ZD 330221000135F dated 01.02.2021 and quash the same.

For Petitioner : Mr.P.Rajavelu

For Respondent : Mr.C.Harsha Raj
Special Government Pleader (Tax)

Order



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This Writ Petition has been filed by the petitioner to quash the

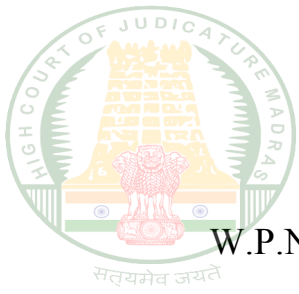
impugned order dated 01.02.2021 passed by the respondent.

2. The issue pertains to the transfer of Tax Deducted at Source (TDS) from the VAT regime to the GST regime. Initially, the Department took a stand that only the ITC available in the VAT account alone can be transferred to the GST regime but not the TDS.

3. However, the learned Special Government Pleader (Tax) for the respondent submitted that now, in a batch of writ petitions, this Court had laid down the law that the assessee can transfer the TDS, which are available in the VAT regime to the GST regime.

4. The issue involved in the present case is squarely covered by the order of this Court in W.P.No.9991 of 2020, etc., batch dated 26.02.2021 [M/s.DMR Constructions Vs. The Assistant Commissioner (CT)].

5. Therefore, following the law laid down by this Court in



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W.P.No.9991 of 2020, etc., batch dated 26.02.2021, this Writ Petition is also

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allowed in the same lines. The impugned order dated 01.02.2021 is quashed.

No costs. Consequently, connected Miscellaneous Petition is closed.

25.06.2025

Index : yes/no

Neutral Citation : yes/no

sri

To

The State Tax Officer (ST),
Suramangalam Circle,
Salem.



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Krishnan Ramasamy,J.,

sri

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