IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 02.07.2025

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The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.Nos.22462, 22469 & 22475 of 2025
and
W.M.P.Nos.25260, 25261, 25265, 25267, 25272 & 25274 of 2025

M/s. Vaigai Agritech
Rep. by its Partner, Mr.Karthik J.R. ...Petitioner in all W.Ps.

Vs.

1.The Deputy Commissioner (GST) Appeal
Department of Commercial Taxes (GST)
Hasthampatty Salem – 636 007.

2. The State Tax Officer,
Kondalampatty Assessment Circle,
III Floor, Integrated Commercial Taxes Building,
Pitchards Road, Hasthampatty, Salem – 636 207.
...Respondents in all W.Ps.

Prayer in W.P.No.22462 of 2025

Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus to call for records in

Ref.No.ZD330525086530H on the files of the first respondent and to quash the impugned Appeal rejection order dated 09.05.2025 and to issue further direction to the first respondent to accept the representation dated 05.05.2025 of the petitioner to consider the sum of Rs.16,23,027/- recovered from the petitioner on 22.08.2024 as satisfaction of the requirement of pre-deposit of Rs.1,11,130/- under Section 107 (6) of the Act.

Prayer in W.P.No.22469 of 2025

Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus to call for records in Ref.No.ZD3305250864763 on the files of the first respondent and to quash the impugned Appeal rejection order dated 09.05.2025 and to issue further direction to the first respondent to accept the representation dated 05.05.2025 of the petitioner to consider the sum of Rs.16,23,027/- recovered from the petitioner on 22.08.2024 as satisfaction of the requirement of pre-deposit of Rs.11,857/- under Section 107 (6) of the Act.

Prayer in W.P.No.22475 of 2025 :-

Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus to call for records in Ref.No.ZD3305250865844 on the files of the first respondent and to quash the impugned Appeal rejection order dated 09.05.2025 and to issue further direction to the first respondent to accept the representation dated

05.05.2025 of the petitioner to consider the sum of Rs.16,23,027/- recovered from the petitioner on 22.08.2024 as satisfaction of the requirement of pre-deposit of Rs.4,37,050/- under Section 107 (6) of the Act.

For Petitioner in all W.Ps. : Mr.S.Ramamurthy

For Respondents in all W.Ps. : Mr.T.N.C.Kaushik
Additional Government Pleader (T)

COMMON ORDER

The challenges in these Writ Petitions are to the order of rejection of Appeal passed by the first respondent and to quash the same and further to directi the first respondent to accept the representation dated 05.05.2025 of the petitioner to consider the sum of Rs.16,23,027/- recovered from the petitioner on 22.08.2024 as satisfaction of the requirement of pre-deposit for filing Appeals.

2. Since the issue involved in all these Writ Petitions is identical in nature, the same were taken up together and disposed of vide this Common Order.

3. Heard Mr.S.Ramamurthy the learned counsel appearing for the petitioner and Mr.T.N.C.Kaushik, learned Additional Government Pleader for the respondents and perused the materials available on record.

4. Initially, an assessment order was passed by the second respondent dated 24.04.2024 and in furtherance of the said order, recovery proceedings were initiated against the petitioner, whereby, a sum of Rs.16,23,027/- was recovered from the petitioner's account through ECL on 22.08.2024, however, the same pertains to the AY 2018-19, but, so far as the present case is concerned, the order under challenge and the assessment orders are subsequent to the deposit made and the issue is entirely different from the issue pertaining to the AY 2018-19 and hence, wherever recovery is made by the respondent in furtherance of the proceedings initiated for the AY 2018-19 cannot be taken as credit for paying the statutory deposit for the AYs 2020-21 and 2021-22, and therefore, the representation of the petitioner has been rightly rejected by the first respondent.

5. Hence, the Writ Petition is dismissed with liberty to the petitioner to present the Appeal after complying with the mandatory pre-deposit of 10% of the disputed tax within a period of two weeks from the date of receipt of a copy of this order, in which case, the first respondent is directed to entertain the Appeal if it is otherwise in order. No costs. Consequently, connected miscellaneous petitions are closed.

02.07.2025

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Index : yes/no

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Krishnan Ramasamy,J.,

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