IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 15.09.2025

Coram:
THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P.No.34991 of 2025
and W.M.P.No.39135 of 2025

M/s.Metro Plywoods,
Rep. by its Partner Muhamed Ashraf
491/492, Raja Muthiah Salai,
Sydenhams Road, Choolai,
Chennai – 600 112.

...Petitioner

Versus

Assistant Commissioner (ST),
Kilpauk Assessment Circle,
No.1, 3rd Floor, PAPJM Building,
Greams Road, Chennai – 600 006.

...Respondent

Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorarified mandamus to call for the records of the respondent in GSTIN.33AAFFM9141D1ZK and quash the proceedings dated 22.07.2025 issued therein and further direct the respondent to pass consequential orders pursuant to the orders of the Deputy Commissioner CT Appeals, Chennai – II (FAC) in A.P.68/2022 (VAT.2013-14) dated 24.02.2023, AP.69/2022 (VAT/2014-15) dated 24.02.2023, A.P.14/2022 (CST.2015-16) dated 24.02.2023 and AP.15/2022 (CST.2016-17) dated 24.02.2023 and adjust the refunds due to the petitioner against the tax demands for the AYs.2019-20 and 2020-21.

For Petitioner : Ms.S.Jecintha
For Respondent : Mr.T.N.C.Kaushik,
Additional Government Pleader

ORDER

Mr.T.N.C.Kaushik, learned Additional Government Pleader takes notice for the respondent.

2. The relief sought in this writ petition is to quash the Proceedings dated 22.07.2025 issued by the respondent and to direct the respondent to pass consequential orders of refusal pursuant to the orders of the Deputy Commissioner CT Appeals, Chennai – II (FAC) in AP.68/2022 (VAT.2013-14) dated 24.02.2023, AP.69/2022 (VAT/2014-15) dated 24.02.2023, AP.14/2022 (CST.2015-16) dated 24.02.2023 and AP.15/2022 (CST.2016-17) dated 24.02.2023 and adjust the refunds due to the petitioner against the tax demands for the Assessment Years 2019-20 and 2020-21 under the TNGST Act, 2017.

3. The brief facts of the case are that the petitioner is a dealer in plywood and related articles. The petitioner has been duly filing their returns and paying all the statutory taxes. However, on scrutiny of the

returns filed by the petitioner for the Assessment Years 2013-14, 2014-15, 2015-16 and 2016-17, certain discrepancies were noticed by the Department Officials. Order of Assessment dated 12.07.2021 and 22.03.2021 for the years 2013-14, 2014-15, 2015-16 & 2016-17 came to be passed.

4. Challenging the said Assessment Orders, the petitioner preferred four separate Appeals viz., AP.68/2022 (VAT.2013-14); AP.69/2022 (VAT/2014-15); AP.14/2022 (CST.2015-16) and AP.15/2022 (CST.2016-17) dated 31.03.2022 before the Deputy Commissioner (CT) Appeals, Chennai – II (FAC). After hearing the said Appeals, the Appellate Authority vide four separate orders dated 24.02.2023, remanded the cases back to the respondent for passing fresh assessment orders.

5. Thereafter, petitioner submitted letters/representations dated 03.04.2023 before the respondent, requesting to provide an opportunity of personal hearing to the petitioner so as to enable the petitioner to submit documents/evidence for verification while requesting for refund of Input Tax Credit (ITC). The above representation was followed by reminders.

6. In the meanwhile, the respondent has passed the Assessment

Orders dated 27.12.2023, 31.08.2024 & 20.02.2025 for the Assessment Years 2017-18, 2019-20 & 2020-21 respectively. As far as Assessment Year 2017-18 is concerned, respondent vide Assessment Order dated 27.12.2023, raised a tax demand of Rs.1,63,143/- (CGST), Rs.1,63,143/- (SGST) and Rs.6,39,000/- (IGST). Out of the said demand, the petitioner admitted a demand of Rs.5,03,170/- and paid the same. Out of the remaining amount, the petitioner paid 10% as pre-deposit and preferred an Appeal dated 28.03.2024 as against the Assessment Order dated 27.12.2023. The said Appeal is stated to be pending before the Deputy Commissioner (GST) (ST), Appeals, Chennai - 1. So far as Assessment Years 2019-20 and 2020-21 are concerned, the petitioner accepted the demands raised by the respondent.

7. It is submitted by the learned counsel for petitioner that petitioner is eligible for refund of tax for the Assessment Years 2013-14, 2014-15, 2015-16 & 2016-17, however respondent has not passed fresh assessment orders which would result in refund of tax to petitioner, which petitioner seeks/proposes to adjust against the demands for the Assessment Years 2019-20 and 2020-21. While so, respondent has issued the Notice dated

22.07.2025, calling upon petitioner to pay arrears of tax arising out of the Assessment Orders dated 27.12.2023, 31.08.2024 & 20.02.2025 passed for the Assessment Years 2017-18, 2019-20 & 2020-21. Aggrieved , petitioner has filed this writ petition.

8. The learned counsel for the petitioner submitted that though the Appellate Authority vide Orders dated 24.02.2023, remanded the cases back to the respondent for passing fresh orders, even after a lapse of more than two years, the respondent has not passed any consequential orders. It is further submitted by the learned counsel for the petitioner that the petitioner is entitled for refund of tax for the Assessment Years 2013-14, 2014-15, 2015-16 & 2016-17.

8.1. It is also submitted by the learned counsel for the petitioner that if the petitioner is granted refund of tax for the Assessment Years 2013-14, 2014-15, 2015-16 & 2016-17, the petitioner would able to utilize the same to discharge the tax demands for the Assessment Years 2019-20 and 2020-21.

8.2. The learned counsel for the petitioner prayed that appropriate direction may be issued to the respondent to pass fresh orders as per the direction issued by the Deputy Commissioner CT Appeals, Chennai – II (FAC) in Orders dated 24.02.2023 passed in AP.68/2022 (VAT.2013-14), AP.69/2022 (VAT/2014-15), AP.14/2022 (CST.2015-16) and AP.15/2022 (CST.2016-17) respectively.

9. The learned Additional Government Pleader appearing for the respondent submitted that he has no serious objection to such direction being issued to the respondent.

10. By consent of learned counsel on both sides, this Court is inclined to dispose of this Writ Petition on the following terms:

(a) As far as Assessment Years 2013-14, 2014-15, 2015-16 and 2016-17 are concerned, the respondent shall pass appropriate orders as per the direction issued by the Deputy Commissioner CT Appeals, Chennai – II (FAC) in Orders dated 24.02.2023 passed in AP.68/2022 (VAT.2013-14),

AP.69/2022 (VAT/2014-15), AP.14/2022 (CST.2015-16) and AP.15/2022

(CST.2016-17) respectively, preferably, within a period of four weeks from the date of uploading of web copy of this order without waiting for the receipt of a certified copy of this order.

(b) The respondent shall not initiate any recovery proceedings against the petitioner with regard to the Assessment Orders dated 27.12.2023, 31.08.2024 & 20.02.2025 passed for the Assessment Years 2017-18, 2019-20 & 2020-21.

11. There shall be no order as to costs. Consequently, connected miscellaneous petition is closed.

15.09.2025

mrr
Index : Yes/No
Speaking Order (or) Non-Speaking Order

To

Assistant Commissioner (ST),
Kilpauk Assessment Circle,
No.1, 3rd Floor, PAPJM Building,
Greams Road, Chennai – 600 006.

MOHAMMED SHAFFIQ, J.

mrr

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