IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 22.09.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. No. 35819 of 2025
and
W.M.P. No. 40080 of 2025

Virgo Laminates Limited,
Represented by its authorised signatory,
Tapan Kumar Pandhi ... Petitioner

Vs.

1.State Tax Officer,
Choolai Assessment Circle,
No.1, PAPJM Annexure Building,
1st Floor, Greams Roam, Chennai – 600 006.

2.Deputy Commissioner (ST)(GST)(Appeal),
Chennai – I
No.1, PAPJM Building,
Greams Road, Chennai – 600 006. ... Respondents

Writ Petition is filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records, relating to the order No.ZD330125279101V dated 29.01.2025 ('impugned order') passed by the 1st respondent under Section 73 of the Central Goods and Services Tax Act, 2017 read with the corresponding provision under the Tamil Nadu Goods and Services Tax Act, 2017 for the year 2020-21 and quash the same.

For Petitioner : Ms. S. Abirami

For Respondents : Mr. T.N.C. Kaushik,
Additional Government Pleader

ORDER

This Writ Petition is disposed of at the time of admission with the consent of the learned counsel for the Petitioner and the learned Additional Government Pleader who takes notice on behalf of the Respondents.

2. The Petitioner is before this Court against the impugned order dated 29.01.2025 passed by the 1st Respondent under Section 73 of the respective GST Enactments for the tax period between April 2020 to March 2021. The impugned order was preceded by a notice in DRC-01 dated 25.11.2024.

3. Learned counsel for the Petitioner would submit that all though the aforesaid notice dated 25.11.2024 in DRC-01 was issued to the Petitioner, the Petitioner failed to note the same as it was posted in the website and thus, the Petitioner has suffered an adverse impugned order dated 29.01.2025.

3.1. Learned counsel for the petitioner further submits that the entire disputed amount has been recovered. To substantiate the same, the learned counsel for the Petitioner has drawn the attention of this Court to Page No.60

of this petition which is an Email evidencing payment of dues and withdrawal of recovery proceedings dated 02.09.2025 of the Petitioner, after the impugned order was passed on 29.01.2025.

4. The consistent view of this Court under similar circumstances has been to quash the Assessment Order and remit the case back on terms subject to the assessee depositing 25% of the disputed tax in cash. Whether the amount mentioned in the Email dated 02.09.2025 corresponds to tax that has been confirmed by vide impugned order dated 29.01.2025 or not shall be verified by the Respondents.

5. In case, the aforesaid amount is not towards the tax that has been confirmed vide impugned order, the Petitioner may be directed to deposit 25% of the disputed tax in cash. In case, the amount corresponds to the amount confirmed vide impugned order dated 29.01.2025, the Respondents shall proceed to pass a fresh order on merits within a period of three months from the date of receipt of copy of this order. The Petitioner shall therefore file a detailed reply to the notice in DRC-01 dated 25.11.2024 by treating the impugned order dated 29.01.2025 as an addendum to the show cause notice dated 25.11.2024.

6. This Writ Petition is disposed of with the above observations. Consequently, connected miscellaneous petition is closed. There shall be no order as to costs.

22.09.2025

Index : Yes/No
Neutral Citation : Yes/No
AT

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C.SARAVANAN, J.

AT

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