IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 17.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.43618 of 2025
and
W.M.P.No. 48729 of 2025

Tvl. Sugun Fibres,
Represented by its Sole Proprietor – Pachamuthu Nagaraj,
5/22, Semmankodal, Muthunaikenpatti,
Omalur, Salem, Tamil Nadu – 636 304. ... Petitioner

Vs.

State Tax Officer (ST)
Omalur Assessment Circle,
2/1, 15th Ward, Periyamariamman Kovil Backside,
Visvam Building, Omalur, Salem,
Tamil Nadu – 636 455. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari calling for the impugned order of the respondent passed in GSTIN No:33AQQPN3318N1ZE/2020-21 dated 22.02.2025 and quash the same.

For Petitioner : Mr.N.Murali

For Respondent : Ms.K.Vasanthamala
Government Advocate

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 Government Advocate, who takes notice on behalf of the Respondent.

2. Heard the learned counsel appearing for the petitioner and learned Government Advocate appearing for the respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 22.02.2025. The petitioner had earlier filed a rectification application dated 08.04.2025, which was rejected by order dated 14.05.2025. The present writ petition has been thus filed on 10.11.2025 against the impugned order dated 22.02.2025. Facts on record prima facie reveals that even before the proceedings were concluded, the petitioner had already reversed the disputed tax. Thus, only penalty and interest have been imposed against the petitioner.

4. The learned counsel for the petitioner submits that, *post facto*, on

25.07.2025, the disputed penalty and interest have also been recovered. He further submits that the petitioner had sufficient balance of input tax credit and had not derived any advantage by availing the disputed tax credit, as sufficient balance of credit was available even prior to availing of the disputed tax credit.

5. Considering the fact that the entire disputed tax has been reversed and taking note of the fact that the disputed penalty and interest amounts have been recovered on 25.07.2025, this present writ petition is disposed of with a liberty to the petitioner to challenge the impugned order dated 22.02.2025 before the Appellate Authority, within a period of thirty (30) days from the date of receipt of a copy of this order.

6. In case the petitioner files such an appeal before the Appellate Authority, the Appellate Authority shall dispose of the same on merits, without reference to limitation.

7. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petition is closed.

17.11.2025

Index : Yes/No
Neutral Citation : Yes/No

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To:

State Tax Officer (ST)
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C.SARAVANAN, J.

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