IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 23.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.39812 & 39815 of 2025
and
W.M.P.Nos.44730, 44732, 44735 & 44736 of 2025

Tvl.Dollar Textile Processing Mills,
Rep.by its Partner Mr.P.Balasubramaniam,
251/2, Karaipudur, Chinnakarai,
Tiruppur – 641 605. ... Petitioner in both W.Ps

Vs.

The Assistant Commissioner(ST)
Palladam – 1 Circle,
Palladam – 641 664. ... Respondent in both W.Ps

Prayer in W.P.No.39812 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for Respondent's Order dated 25.02.2025 with Ref.No.ZD330225251803N and quash the same.

Prayer in W.P.No.39815 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for Respondent's Order dated 09.07.2025 with Ref.No.ZD330725080671B and quash the same.

For Petitioner	:	Mr.Adithya Reddy (in both W.Ps)
For Respondents	:	Mr.V.Prashanth Kiran Government Advocate (in both W.Ps)

COMMON ORDER

Mr.V.Prashanth Kiran, learned Government Advocate, takes notice for the respondents.

2. This Writ Petition is being disposed of at the time of admission with the consent of the learned counsel for the Petitioner and learned Government Advocate for the respondents.

3. By this common order, both the writ petitions are disposed of.

4. In W.P.No.39812 of 2025, the petitioner has challenged the impugned Assessment order dated 25.02.2025 passed for the tax period from April 2020 to March 2021. The impugned order has preceded a notice in DRC-01 dated 26.11.2024. The petitioner failed to respond to the said notice

and has thus suffered the impugned order dated 25.02.2025, which is impugned in the said writ petition.

5. In W.P.No.39815 of 2025, the petitioner has challenged the order dated 09.07.2025, whereby an application filed under Section 161 of the respective GST Enactments against the order dated 25.02.2025, on 03.04.2025, has been rejected on the ground that there is no scope for any rectification and the application was found unsatisfactory.

6. Under similar circumstances, this Court had taken a consistent view by remitting the case back to the authority, subject to the assessee paying 25% of the disputed tax. I find no reason to take a different stand in the present case.

7. Under these circumstances, writ petition in WP.No.39812 of 2025 stands disposed of by remitting the case back to the respondent to pass a fresh order on merits, subject to the petitioner depositing 25% of the disputed tax.

8. In view of the orders passed above, the writ petition in W.P.No.39815 of 2025 stands dismissed.

9. No costs. Connected Writ Miscellaneous Petitions are closed.

23.10.2025

Neutral Citation : Yes / No
Index:Yes/No
Speaking order/Non-Speaking order

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To:

The Assistant Commissioner(ST)
Palladam – 1 Circle,
Palladam – 641 664.

C.SARAVANAN, J.

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W.P.Nos.39812 & 39815 of 2025

23.10.2025