IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 10.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.41944 of 2025
and
W.M.P.Nos. 46990 & 46991 of 2025

M/s.Mithran Mart Retails,
Rep by its Proprietrix M.Indumathi
No.49, Palanisamy Road,
Thirupattur – 635301 ...Petitioner

Vs.

The Deputy State Tax Officer,
Thiruppattur Assessment Circle,
No.442, Ward-1, Block – 18
Integrated Commercial Taxes Building, Ground Floor
Pudupettai Raod, Thiruppattur - 635601 ...Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari to call for the records of the respondent in his proceedings in GSTIN: 33AEJPI5392A1ZS Assessment Year 2023-24, quash the order dated 30.09.2024 passed therein.

For Petitioner : Mr.P.V.Sudakar
For Respondents : Mr.TNC.Kaushik
Additional Government Pleader

ORDER

Mr.TNC.Kaushik, learned Additional Government Pleader takes notice for the Respondent.

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

3. In this writ petition, the petitioner has filed this writ petition challenging the impugned order dated 30.09.2024. By the impugned order that proposal in notice in DRC 01 dated 10.06.2024 has been confirmed after taking note of the petitioner's reply dated 19.07.2024.

4. Learned counsel for the petitioner submitted that during the period in dispute the petitioner has excess of credit in electronic ledger under IGST which was utilized for discharging the tax liability under CGST and SGST.

5. Learned counsel for the petitioner submitted that after the mistake was pointed out, the petitioner has reversed the IGST. However, he has not paid CGST and SGST. He further submitted that the petitioner has a fair case to succeed as the petitioner has failed to give a proper reply. Since the petitioner has admittedly reversed the IGST that was debited towards the tax liability paid under IGST and SGST. It is deemed that the tax paid by the petitioner under CGST and SGST is to be paid.

6. Learned counsel for the petitioner submitted that the petitioner will pay the amount in cash. He further submitted that the penalty is imposed under Section 74 (1) (b). Since the matter is remitted back to the respondent on condition that the petitioner shall deposit the entire amount of disputed tax of Rs.1,11,518/-, the petitioner shall pay the same within a period of 30 days from the date of receipt of a copy of this order.

7. The issue regarding the penal and interest alone has to be adjudicated. In case the petitioner has already paid the amount, it is for the petitioner to establish that the amount has already been paid.

C.SARAVANAN.J

gv

8. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

10.11.2025

Neutral Citation
gv
To

he Deputy State Tax Officer,
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