IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 05.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No. 41763 of 2025
and
W.M.P.Nos.46808 and 46810 of 2025

M/s. S.M.Builders
Rep. by its Partner,
P.Deivam,
No.06-1, Nadu Street,
Kondalampatty, Salem -636 010. ... Petitioner

Vs.

The Assistant Commissioner (ST)
Suramangalam Assessment Circle, Salem.
... Respondent

Writ Petition is filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus calling for the records of the respondent in his proceeding in ROC.A1/546/2024 and quash the proceeding dated 31.07.2025 passed therein and further direct the respondent to refund a sum of Rs.13,37,283/- which was withdrawn from the petitioner's Bank Account on 19.09.2025.

For Petitioner : Mr.B.Raveendran

For Respondent : Ms.Amirtha Poonkodi Dinakaran
Government Advocate

O R D E R

This writ petition was taken up for hearing on 03.11.2025. On that date, the submissions made by the learned counsel for the petitioner were recorded as detailed below:-

"Ms.Amirtha Poonkodi Dinakaran, learned Government Advocate takes notice on behalf of 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 learned Government Advocate for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Recovery Notice bearing ROC.A1/546/2024 dated 31.07.2025, seeking to recover a sum of Rs.13,37,283/- being the tax due from the Petitioner for the Assessment Year 2019-2020.

4. Learned counsel for the Petitioner would submit that earlier a Notice in GST DRC-01 was issued on 21.01.2022 which has culminated in an Order dated 24.02.2022. There was a Rectification Order subsequently passed on 31.05.2022 pursuant to an application of the Petitioner dated 19.05.2022.

5. It is submitted that by the Rectification Order dated 31.05.2022, the entire demand that was confirmed vide Order dated 24.02.2022 had been wiped out.

6. Learned counsel for the Petitioner drew attention to the following Paragraph from the aforesaid Rectification Order dated 31.05.2022:

> *"From the workings submitted by the taxpayer, it is ascertained that there is no difference in GSTR 3B and GSTR 1 noticed as the revised notice and credit note is duly reflected in GSTR 1. Hence, the demand raised vide the proceedings cited in the reference 2nd is hereby eliminated."*

7. It is submitted that the demand vide impugned Recovery Notice dated 31.07.2025 is unsustainable and that reference to the date 31.05.2025 is incorrect as it should read as 31.05.2022.

8. On the other hand, the learned Government Advocate for the Respondent would submit that after the Rectification Order dated 31.05.2022 was passed under Section 161 of the respective GST enactments, fresh order came to be passed on 31.05.2025 pursuant to which the impugned Recovery Notice has been issued, asking the Petitioner to pay the aforesaid sum of Rs.13,37,283/- and therefore this Writ Petition is liable to be dismissed."

2. Today, when the matter was taken up for hearing, the learned counsel for the petitioner submitted that on 19.05.2025, a sum of Rs.14,73,296/- was recovered from the petitioner's Electronic Cash Ledger. With regard to the present impugned notice dated 31.07.2025, it is submitted that the officer subsequently realised the mistake and re-credited the amount on 14.09.2025 into the petitioner's Electronic Cash Ledger.

3. In view of the aforesaid subsequent development, this court is of the opinion that no further orders need be passed in this writ petition. Accordingly, this writ petition is closed. No costs. Consequently, connected Writ Miscellaneous Petitions are closed.

05.11.2025

Index : Yes/No
Neutral Citation : Yes/No
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To

The Assistant Commissioner (ST)
Suramangalam Assessment Circle, Salem.

C.SARAVANAN, J.

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