IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 17.11.2025

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. No. 42705 of 2025
and
W.M.P. No. 47769 of 2025

THE THANTHI TRUST (DAILY THANTHI),
Represented by its General Manager,
Having its Principal place of business at
86, E.V.K.Sampath Road, Vepery,
Chennai – 600 007.
GSTIN: 33AAATTO038R1ZA. ... Petitioner

Versus

1. The Joint Commissioner (ST),
   Chennai (Central) Division,
   Chennai – 600 006.
2. The State Tax Officer,
   (Formerly Known as Commercial Tax Officer),
   Purasawakkam Assessment Circle,
   Commercial Taxes Department,
   Chennai – 600 006.
3. The Assistant Commissioner (ST),
   Chintadripet Assessment Circle,
   Commercial Taxes Department,
   Chennai – 600 006.

...Respondents

Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of a writ of Certiorarified Mandamus calling for the records on the file of the 2nd respondent and quash the impugned Deficiency Memo in Form GST RFD - 03 vide reference No.ZD3308250181997 dated 02.08.2025 by rejecting the petitioner's refund application by the second respondent as illegal and not in accordance with law and Direct the second respondent to process the Refund application for Rs.1,14,73,985/- and rectify the impugned order No.33AAATT0038R1ZA/2019-2020 dated 23.08.2024.

For Petitioner	: Mr.K.Thyagarajan
For Respondents	: Mr.C.Harsha Raj Special 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 Special Government Pleader, who takes notice on behalf of the Respondents.

2. Heard the learned counsel appearing for the petitioner and learned Special Government Pleader appearing for the respondents.

3. In this Writ petition, the petitioner has challenged the impugned Deficiency Memo in Form GST RFD – 03, vide Reference

No.ZD3308250181997 dated 02.08.2025, issued pursuant to the refund application filed by the petitioner on 25.06.2025. By the impugned Deficiency Memo, the petitioner has been advised to file a fresh refund application after rectifying the deficiencies pointed out, namely that no supporting documents were filed along with the application dated 25.06.2025.

4. The petitioner, who engaged in publishing newpapers, is involved in both exempted and taxable services. It appears that there was an order for the tax period 2019-2020 wherein certain deficiencies were pointed out. One of the issues pertained to the petitioner's failure to restrict the credit as contemplated under Rule 42 of the respective GST enactment. During the adjudication stage, the petitioner objected and also reversed the amount on 27.05.2024. The subject matter of the order was thereafter included in the Show Cause Notice in Form DRC-01 dated 31.05.2024. The petitioner submitted a reply on 21.08.2024, and ultimately, an order was passed on 23.08.2024, by which the entire demand proposed in the Show Cause Notice was dropped, in view of the petitioner having complied with the objections pointed out during the audit held on 21.05.2024.

5. The learned counsel for the petitioner submits that there is an error in the calculation, as the opening balance as on 01.04.2019 has also been rectified for the purpose of computing the amount payable under Rule 42 of the respective GST enactment. Therefore, it is submitted that the petitioner is entitled to a refund of the excess amount reversed on 27.05.2024. It is therefore submitted that the impugned Deficiency Memo rejecting the application filed on 25.06.2025 is to be set aside.

6. On the other hand, the learned Special Government Pleader for the respondents submits that the petitioner's refund application dated 25.06.2025 was bereft of necessary details, and therefore a Deficiency Memo was issued. It is submitted that the Deficiency Memo itself advises the petitioner to file a fresh refund application after rectifying the deficiencies pointed out, namely, by enclosing the required supporting documents.

7. In reply, the learned counsel for the petitioner submits that a fresh refund application would now be barred by limitation, and therefore, the petitioner has no other option except to challenge the Deficiency Memo.

8. Having considered the submissions of the learned counsel for the petitioner and the learned Special Government Pleader for the respondents,

this Court is of the view that the challenge to the impugned Deficiency Memo has no basis. The impugned memo merely calls upon the petitioner to comply with the deficiencies pointed out. It is admitted that no supporting documents were attached. According to the petitioner, the amount sought as refund was reversed by mistake on 27.05.2024. It is for the petitioner to substantiate this claim with proper documents. Mere filing of a refund claim, without supporting material, is insufficient.

9. Therefore, the writ petition is dismissed, with liberty to the petitioner to furnish the necessary documents to substantiate that the excess amount was indeed reversed by mistake on 27.05.2024 within a period of 30 days. The respondent shall thereafter process the refund application under the Act without any reference to limitation. No costs. Connected Writ Miscellaneous Petitions are closed.

17.11.2025

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

1. The Assistant Commissioner (ST),
Tiruppur South Assessment Circle,
16, Ground Floor, Emperor Building,
Indira Nagar, Avinashi Road,
Tiruppur – 641 603.

2. The State Tax Officer (ST),
(Aslo known as Commercial Tax Officer),
South Assessment Circle, Tiruppur Ground Floor,
Emperor Building, No.16, Indira Nagar 1st street,
Backside to C.S.I.Paul's Church, Avinashi Road,
Tiruppur – 641 603.

3. The Branch Manager,
Indusind Bank, KMA Building,
1 & 32A Eswarn Koil,
North Street, Tirupur, Tamil Nadu – 641 604.

C.SARAVANAN, J.

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