IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.44314 of 2025
and
W.M.P.Nos.49427 and 49429 of 2025

Tvl.Kandasamy Mathesan
Represented by its Proprietor, K.Mathesan,
No.3/5-306, Thuttampatti, Omalur Taluk,
Salem, Tamil Nadu – 636 306. ... Petitioner

Vs.

The State Tax Officer (FAC)
Edappadi Assessment Circle,
No.60A SMVT Nagar,
Salem Main Road, Vellandivalasu
Salem, Tamil Nadu 637 105. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records in GSTIN No.33AJBPM6962H1Z5 on the files of the respondent, quashing the impugned order dated 27.01.2025 with the reference no.ZD330125249039K for the FY 2020-21 and further direct the respondent to pass orders afresh after giving an opportunity of hearing to the petitioner.

For Petitioner : Mr.Ramamurthy S.
For Respondent : Mr.TNC Kaushi,
Additional Government Pleader
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ORDER

The petitioner is before this Court challenging the impugned order dated 27.01.2025. The impugned order was passed after issuance of a notice in DRC-01 dated 18.10.2024 for the tax period from April 2020 to March 2021. The petitioner failed to respond to the said notice, resulting in the order passed by the second respondent.

2. The learned counsel for the petitioner submits that after the impugned order dated 27.01.2025, the entire amount of disputed tax has already been recovered from the petitioner.

3. In this connection, the learned counsel for the petitioner has drawn attention to Page No. 48 of the typed set of papers, which contains an extract of the petitioner's electronic liability ledger for the period between 27.01.2025 and 18.09.2025.

4. The learned counsel for the respondent is, however, unable to confirm the same.

5. Under similar circumstances, the case has been remitted back to the respondent to redo the exercise, subject to pre-deposit of 25% of the disputed tax. Therefore, the case is remitted to the respondent, subject to the petitioner petitioner depositing 25% of the disputed tax. However, if the tax amount has been already recovered from the petitioner as was stated above, no further amount is required to be pre-deposited.

6. If the petitioner fails to comply with any of the above stipulations, the respondent is at liberty to proceed against the petitioner to recover the tax in accordance with law, as if this Writ Petition had been dismissed *in limine* today by this order.

7. This Writ Petition is disposed of. No costs. Consequently, the connected W.M.Ps are closed.

18.11.2025

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Neutral Citation : Yes / No
To:
The State Tax Officer (FAC)
Edappadi Assessment Circle,
No.60A SMVT Nagar,
Salem Main Road, Vellandivalasu
Salem, Tamil Nadu 637 105.

C.SARAVANAN, J.

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