IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 24.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.45814 of 2025
and
W.M.P.Nos.51046 & 51047 of 2025

Tvl. Sundari,
rep. By its proprtx. K. Sundari,
524, Vakkanagkombu, Akkaraisengapalli,
Coimbatore - 641 302. ... Petitioner

Vs.

The State Tax Officer (FAC),
Avinashi Assessment Circle,
Kovai Main Road, Srinivasapuram,
Avinashi 641 654. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari calling for the records of the respondent in his proceedings in GSTIN: 33DFEPS3507A1ZX dated 17.04.2025 and quash the same as illegal.

For Petitioner : Mr.S.Ramanathan

For Respondent : Ms.Amirtha Poonkodi Dinakaran
Government Advocate

ORDER

Ms.Amirtha Poonkodi Dinakaran, learned Government Advocate, 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 learned Government Advocate for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 17.04.2025 passed by the respondent for the tax period 2022-2023.

By the impugned order, the demand proposed in the Show Cause Notice issued in Form GST DRC – 01 dated 18.03.2024 has been confirmed. The petitioner submitted a reply on 07.01.2025. However, the reply cannot be considered a proper response, as the petitioner merely stated that he had medical litigation. The petitioner's reply reads as follows:

> *"Reply*
> *Sir, some other medical litigation I can't pay tax. So kindly give me 60 days time to pay my tax. Thanking you."*

4. The learned counsel for the petitioner submits that the tax demand confirmed by the impugned order has already been paid by the petitioner by declaring the same in GSTR-1 for the month of February 2025. The tax amount was also paid by the petitioner in GSTR-3B for the month of February 2024-2025, partly by utilising the available input tax credit of Central Tax and State Tax and partly in cash, amounting to Rs.11,990/- each.

5. The learned counsel for the petitioner submits that the petitioner has

not clearly explained the position, and the reply is incomplete. The learned counsel further submits that the petitioner will pay the interest up to the date of payment of the GSTR - 3B return dated 19.03.2025, within a period of thirty (30) days from the date of receipt of a copy of this order.

6. On a reading of the impugned order, it is seen that the demand has been confirmed. The amounts mentioned in the GSTR-3B dated 19.03.2025 *prima facie* indicate that the petitioner has discharged the tax liability. However, this has been done without proper explanation. This matter therefore requires proper re-consideration. Accordingly, the case is remitted back to the respondent to pass a fresh order, taking note of the return filed under the GST Act and the GSTR-3B filed on the above date.

7. The petitioner shall, however, pay the interest straightaway within a period of thirty (30) days from the date of receipt of a copy of this order, on the

admitted tax liability reflected in GSTR-1 for the tax period February 2024-2025, for which the petitioner filed the GSTR-3B on 19.03.2025.

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

24.11.2025

Index : Yes/No
Neutral Citation : Yes/No

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To:

The State Tax Officer (FAC),
Avinashi Assessment Circle,
Kovai Main Road, Srinivasapuram,
Avinashi 641 654.

C.SARAVANAN, J.

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