IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 01.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.45711 of 2025 and
W.M.P.Nos.50948 and 50949 of 2025

Ayyandurai Parimala .... Petitioner

Vs.

The Deputy State Tax Officer-1,
Mettur Assessment Circle,
Mettur,
Salem District. ... 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 relating to the impugned order passed by the respondent in his proceedings in GSTIN:33DDVPP2339N1ZS/2021-22 dated 30.05.2025 and quash the same as unconstitutional.

For Petitioner : Mr.S.Charles

For Respondent : Ms.Amirtha Poonkodi Dinakaran,
Government Advocate

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O R D E R

The petitioner is before this Court challenging the impugned order dated 30.05.2025, which preceded the notice in DRC-01 dated 11.03.2025. Despite sufficient time being granted to the petitioner to submit a reply and to appear for the personal hearing, the petitioner failed to do so and has consequently suffered the impugned order. Under the impugned order, the petitioner has been directed to pay the following tax liability.

Details	**Tax**	**Interest**	**Penalty**	**Total**
IGST	0	0	0	0
CGST	187511	104586	18751	310848
SGST	187511	104586	18751	310848
CESS	0	0	0	0
Total	**375022**	**209172**	**37502**	**621696**

2. The learned counsel for the petitioner submits that on 16.10.2025, the petitioner deposited a sum of Rs.2,20,000/- as directed, and the amount was paid to the Department by way of a demand draft drawn in favour of the Assistant Commissioner (ST), Mettur Assessment Circle, towards the liability confirmed under the impugned order.

3. The learned counsel for the respondent, however, is unable to confirm whether the said amount has been credited towards the tax liability under the impugned order.

4. Be that as it may, following the consistent view taken in similar circumstances, the case is remitted back to the respondent to pass a fresh order on merits. As the disputed tax indicated above has already been deposited towards the tax liability, no further amount shall be pre-deposited, and the de novo proceedings shall be conducted subject to the limitation prescribed.

5. The Writ Petition is disposed of with the above observations. No costs. Consequently, connected W.M.Ps are closed.

01.12.2025

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Neutral Citation : Yes / No

To:

The Deputy State Tax Officer-1,
Mettur Assessment Circle,
Mettur,
Salem District.

C.SARAVANAN, J.,

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