IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 04.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.47100 of 2025

M/s.Vadim Infrastructure Private Limited,
Rep by its Director,
Rajamanickam Rathinam. ... Petitioner

Vs.

The Assistant Commissioner (ST),
Ekkatuthangal Circle, Chennai
305, 3rd Floor,
Integrated Building of Commercial Taxes and
Registration Department,
Nandanam, Chennai – 600 035. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Mandamus, to consider the Representation dated 29.10.2025 and issue refund of Rs.25,50,364/- excess amount recovered beyond the mandatory pre-deposit to the Petitioner along with interest.

For Petitioner : Mr.M.V.Swaroop

For Respondent : Mr.C.Harsharaj
Special Government Pleader

ORDER

Mr.C.Harsharaj, learned Special Government Pleader takes notice for the Respondent.

2. This Writ Petition is being disposed of at the stage of admission itself with the consent of the learned counsel for the Petitioner and the learned Special Government Pleader for the Respondent.

3. This is the second round of litigation before this Court. Earlier the Petitioner had suffered an adverse order under Section 73 of the respective GST enactments on 25.12.2023 for the tax period 2017-2018 pursuant to Show Cause Notice in GST DRC - 01 on 29.09.2023. This was successfully challenged by the Petitioner before this Court in W.P.No.8745 of 2024.

4. By an order dated 01.04.2024, the Court had remitted the case back subject to certain conditions as stipulated in Paragraph No.8 of the order dated 01.04.2024. Pursuant to the same, the Petitioner claims to have deposited almost Rs.29 Lakhs from the Petitioner's Electronic Cash Register

within a period of thirty (30) days from the date of receipt of a copy of the said order.

5. The Petitioner has also complied with the aforesaid order by pre-depositing the aforesaid amount. The case was also taken up for denovo adjudication by the Respondent which has now culminated in an adverse order dated 27.03.2025.

6. Thus, the amount that was pre-deposited by the Petitioner pursuant to the order dated 01.04.2024 of this Court in W.P.No.8745 of 2024 stood stands adjusted towards tax liability leaving a balance amount to be paid by the Petitioner.

7. The case of the Petitioner is that the Petitioner has also filed an appeal against the aforesaid order dated 27.03.2025 before the Appellate Authority under Section 107 on 24.06.2025 pursuant to the order dated 01.04.2024 of this Court in W.P.No.8745 of 2024.

8. It is submitted that the Petitioner is merely required to deposit only 10% of the disputed tax in cash and since Rs.29 Lakhs was deposited

pursuant to order dated 01.04.2024 in W.P.No.8745 of 2024, no further amount is to be pre-depositd. It is submitted, excess amount already pre-deposited by the Petitioner pursuant to the order dated 01.04.2024 of this Court in W.P.No.8745 of 2024 should be directed to be refunded back to the Petitioner

9. The argument of the learned counsel for the Petitioner appears to be reasonable.

10. However, since the Petitioner's appeal is already pending before the Appellate Authority on 24.06.2025 there shall be a direction to the Appellate Authority to dispose of the Petitioner's appeal within a period of eight weeks from today. The attachment of the bank account of the Petitioner shall also stand lifted/vacated in view of pre-deposit made by the Petitioner.

11. This Writ Petition stands disposed of with the above observations. No costs.

04.12.2025

Neutral Citation: Yes / No
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To:

The Assistant Commissioner (ST),
Ekkatuthangal Circle, Chennai
305, 3^{rd} Floor,
Integrated Building of Commercial Taxes and
Registration Department,
Nandanam, Chennai – 600 035.

C.SARAVANAN, J.

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W.P.No.47100 of 2025

04.12.2025