IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 48644 of 2025
AND
WMP Nos. 54305, 54306 & 54308 of 2025

Tvl. Hindustan Marketing Company,
Rep. By P.Logaraj,
Proprietor,
No.101, Sri Lakshmi Perumal Nagar,
West Kattukottai, Thangamtheerthapuram,
Viluppuram 606 201.

..Petitioner(s)

Vs

The Deputy Commercial Tax Officer (ST),
Kallakurichi Assessment Circle,
Kallakurichi, Cuddalore.

..Respondent(s)

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's order dated 16.11.2023 in GSTIN number (33ADCPL2440C1ZB) pertinent to the assessment year 2017–2018 which subsequently culminated in order dated 03.06.2024 passed by the Respondent in Rejection of Rectification application filed by the Petitioner vide GSTIN No. (33ADCPL2440C1ZB) and quash the same.

For Petitioner(s): Mr.K.Narayanan

For Respondent(s): Mr.C.Harsharaj,
Special Government Pleader

ORDER

This Court, by order dated 17.12.2025, disposed of the Writ Petition with the following observation:-

> "8.Considering the fact that the Petitioner have also not responded to the Show Cause Notice in DRC-01 that preceded the impugned order, the impugned order is quashed and the case is remitted back to the Respondent to pass a fresh order on merits, subject to the Petitioner depositing the entire amount of disputed tax covered by the impugned order and also the refund remitted vide two refund orders for the exports made during the month of December 2017-2018 and January 2018-2019 in cash from the Petitioner's Electronic Cash Register within a period of thirty (30) days from the date of receipt of a copy of this order."

2. The learned counsel for the petitioner submits that the direction to deposit the entire disputed tax covered by the impugned order as well as the amount refunded vide the aforesaid refund orders would result in double payment of the same amount and therefore requires rectification. The said submission appears to be reasonable.

3. In the light of the above submission, which appears to be justified, Paragraph No.8 of the order dated 17.12.2025 shall stand modified as follows:-

> "8.Considering the fact that the Petitioner had not responded to the Show Cause Notice in DRC-01 that preceded the impugned order, the impugned order is quashed and the case is remitted back to the Respondent to pass a fresh order on merits, subject to the Petitioner depositing the entire amount of disputed tax covered by the impugned order in cash from the Petitioner's Electronic Cash Register within a period of thirty (30) days from the date of receipt of a copy of this order."

4. Except for the above modification, the order dated 17.12.2025 shall remain unaltered. This Writ Petition stands modified to the above extent.

03.02.2026

Neutral Citation: Yes/No
kmm

To

The Deputy Commercial Tax Officer (ST),
Kallakurichi Assessment Circle,
Kallakurichi, Cuddalore.

C.SARAVANAN J.

kmm

WP No. 48644 of 2025
and
WMP Nos. 54305, 54306 & 54308 of 2025

03.02.2026

(2/3)