IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 19.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.49575 of 2025
and
W.M.P.Nos.55414 and 55417 of 2025

M/s.Chendur Murugan Ginning Factory
Represented by its Partner
Rajendran ... Petitioner

Vs.

The State Tax Officer (FAC),
Edappady Assessment Circle,
Salem. ... 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 of the impugned Rectification order in Ref No.ZD3311241060066 dated 14.11.2024 passed under Section 74 of the CGST/TNGST Act, 2017 for the Financial Year 2017-18 and uploaded along with the summary of order in DRC – 08, from the files of the respondent herein, quash the same.

For Petitioner : M/s.Aparna Nandakumar

For Respondent : Mr.V.Prashanth Kiran
Government Advocate

ORDER

Mr.V.Prashanth Kiran, learned Government Advocate 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 Government Advocate for the Respondent.

3. The Petitioner is before this Court against the impugned order dated 14.11.2024 passed by the Respondent under Section 161 of the respective GST enactments. By the impugned order dated 26.12.2023 was rectified by making few minor corrections regarding the place of supply of goods as Karnataka instead of Tamil Nadu.

4. The demand that was confirmed by the Respondent vide order dated 26.12.2023 which stood rectified by the impugned order dated 14.11.2024 is detailed below:-

Sl.No	Tax Period	Tax	Interest	Penalty	Total
1	July 2017 – March 2018	5,37,815.00	0.00	5,37,815.00	10,75,630.00
2	July 2017 – March 2018	4,09,613.00	0.00	4,09,613.00	8,19,226.00
3	July 2017 – March 2018	4,09,613.00	0.00	0.00	4,09,613.00
Total		**13,57,041.00**	**0.00**	**9,47,428.00**	**23,04,469.00**

5. It is the case of the Petitioner that from and out of the total tax liability of Rs.13,57,041/- the Petitioner has reversed an amount of Rs.8,05,443/- partly in the 3B return filed for the tax period 2018 – 2019.

6. The learned counsel for the Petitioner further submits that the Petitioner is confining the challenge to the impugned order only to the extent of Rs.4,51,596/-.

7. The learned Government Advocate for the Respondent is however unable to confirm the same. This would require a detailed consideration.

8. Following the consistent view taken by this Court under similar circumstances, the case is remitted back to the Respondent to pass a fresh

order on merits subject to the Petitioner depositing 100% of the admitted tax demand in cash and confirmed vide order dated 26.12.2023 together with interest and penalty 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. The Petitioner shall also deposit 100% of disputed tax liability of Rs.4,51,596/- within such time.

9. Needless to state, any debit purportedly made from the Petitioner’s Electronic Cash Register for the month of September 2018 for the aforesaid sum of Rs.8,05,443/-, shall be adjusted towards the pre-deposit shall be subject to verification.

10. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 26.12.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 14.11.2024 as an addendum to the Show Cause Notice dated 26.12.2023.

11. In case the Petitioner complies with the above stipulations, the Respondent shall proceed to pass a final order on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3)

months of such reply/pre-deposit. Subject to the Petitioner complying with the above stipulations and subject to Petitioner not being in arrears of any other amount barring the amount demanded under the impugned order, the attachment of the bank account of the Petitioner shall also stand vacated / lifted.

12. In case the Petitioner fails to comply with any of the stipulations, the Respondent is at liberty to proceed against the Petitioner to recover the tax in accordance with law as if this Writ Petition was dismissed *in limine* today.

13. Needless to state, before passing any such order, the Respondent shall give due notice to the Petitioner.

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

19.12.2025

Neutral Citation: Yes / No
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To:

The State Tax Officer (FAC),
Edappady Assessment Circle,
Salem.

C.SARAVANAN, J.

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