IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 12-02-2026

CORAM

THE HON'BLE MR JUSTICE C.SARAVANAN

W.P. No.1867 of 2025
and
W.M.P. Nos.2142 and 2144 of 2025

Tvl. Ragavendra Controls Private Ltd.,
Rep. by its Managing Director,
K.Arutchelvam,
A.F. No.685/1A, Molapalayam Road,
Vellanaipatti Post, Coimbatore,
Tamil Nadu – 641 048.

..Petitioner(s)

Vs

The State Tax Officer,
Singanallur (South), Coimbatore -1,
Coimbatore.

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of the Constitution of India praying for a writ of Certiorari calling for the records of the Respondent in GSTIn 33AAFCR0709R1Z4 / 2018-19 dated 30.04.2024 and consequential order in reference No. ZD3304242547791 dated 30.04.2024 for the period from April 2018 to March 2019 and quash the same.

For Petitioner(s): Ms.Kanimozhi Mathi

For Respondent(s): Mr.C.Harsha Raj
Special Government Pleader

ORDER

The petitioner is before this Court against the impugned assessment order dated 30.04.2024 in Form DRC-07 passed for the tax period 2018-2019 whereby the proposal in the show cause notice in DRC-01 dated 31.01.2024 has been confirmed against the petitioner in the absence of reply to the show cause notice.

2. The learned counsel for the petitioner submits that an identical issue arose for the tax period 2019-2020 on account of the ex-parte assessment order dated 30.08.2024, which was the subject matter of challenge before this Court in W.P.No.37466 of 2025. This Court by order dated 07.10.2025, remitted the case back to the respondent.

3. Pursuant to which, the demand was dropped for the tax period 2019-2020 and substantial portion of the amount which was directed to be pre-deposited by this Court vide order dated 07.10.2025 was to be refunded back to the petitioner.

4. The learned counsel for the petitioner submits that the respondent is now declining to refund the aforesaid balance amount due to the petitioner in

view of the impugned order dated 30.04.2024 passed for the tax period 2018-2019.

5. The petitioner may have a case on merits. Considering the fact that petitioner had not replied to the Show Cause Notice that preceded the impugned order and also considering the fact that the petitioner is entitled for refund of the amount paid in excess for the tax period 2019-2020, the case is remitted to the respondent to pass a fresh order on merits in lieu of the impugned order dated 30.04.2024 after hearing the petitioner as expeditiously as possible, preferable within a period of three (3) months from the date of receipt of a copy of this order.

6. The petitioner shall file a proper reply to the show causes notice dated 31.01.2024 by treating the impugned order as an additional addendum along with requisite documents, within a period of 30 days from the date of receipt of a copy of this order.

7. The respondent shall refund the amount to the petitioner in case the demand confirmed by the impugned order is dropped pursuant to this remand order.

8. The writ petition stands disposed of with the above observations. No costs. Consequently, the connected miscellaneous petitions are closed.

12-02-2026

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

MKA

To:
The State Tax Officer
Singanallur (South) Coimbatore -1,
Coimbatore.

C. SARAVANAN J.

MKA

W.P. No.1867 of 2025

12-02-2026