IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06-04-2026

CORAM

THE HON'BLE MR. JUSTICE C. SARAVANAN

WP No. 12308 of 2026
and
W.M.P.Nos.13448 & 13449 of 2026

M/s. Ferrosco Industries Private Limited
Rep.by its Director Mr Vibin Subramani
No 6, 2nd Floor Nethaji Road, Arunachala
Nanjundapuram,
Coimbatore 641036.

Also at S.F.737/1, NH 7 Tirunelveli Kanyakumari
Highway,
Radhapuram Taluk, Pazhavur village,
Tirunelveli-627 114

..Petitioner

Vs

1. The Deputy Commissioner (GST Appeal) (ST)
   1st Floor, Commercial tax Buildings,
   South High Ground Road,
   Palayamkottai, Tirunelveli District.

2. The State Tax Officer (ST),
   Commercial Tax Office, Bazaar Street
   Commercial Taxes Building Kuniyamuthur,
   Dr. Balasundaram Road, Perur,
   Coimbatore 641018

3. The State Tax Officer Nanguneri Assessment
   Circle,
   Commercial Taxes Building, SF 29-3
   Kalakad Main Road Nanguneri 627 108

..Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records in GSTIN No.33AADCF0362Q2ZI/ 2021-2022 dated 28.10.2025 passed by the 2nd respondent and to quash the same and consequently a direction to the 2nd respondent to pass the assessment without including the turnover pending in appeal and thus render justice

For Petitioner: Mr.S.Venkatachalam

For Respondents: Mr.V.Prashanth Kiran,
Government Advocate

ORDER

Mr.V.Prashanth Kiran, learned Government Advocate, takes notice for the Respondents.

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 Respondents.

3. Heard the learned counsel for the petitioner and the learned Government Advocate for the respondent.

4. In this writ petition, the petitioner has challenged the impugned order dated 28.10.2025, whereby the application filed for rectification of order dated 19.06.2025, has been rejected.

5. The specific case of the petitioner is that the petitioner has two GST registrations. One is at Coimbatore and the other is at Tirunelveli. The part of the demand, confirmed by the two mentioned orders, pertain to supply made at Tirunelveli for a total sum of Rs.56,38,25,865/- and that, in the order passed on 21.04.2025 for the Tirunelveli Unit, this issue has also been captured at Serial No.2 and therefore, the proposed order impugned herein, confirming the demand on the entire turn over of the Tirunelveli Unit (Factory), is unjustified.

6. It is further submitted that the petitioner has also filed an appeal as against the order passed by the jurisdictional Sales Tax Officer for the Tirunelveli Factory for the same period ie., April 2021-March 2022 on 21.04.2025, vide appeal dated 21.07.2025.

7. The petitioner has also enclosed a copy of the statement of profit and loss for the year ended on 31.03.2022, wherein, the Revenue from the operation has been stated to be Rs.72,09,65,350/-. Out of the aforesaid amount Rs.72,09,65,350/-, the petitioner has declared a sum of Rs.3,83,11,148/- towards the Inter Branch GST transfer and thus, prima facie the Revenue from the sales from Triunelveli should have been Rs.68,26,54,202/- *[(Rs.72,09,65,350/- - Rs.3,83,11,148). However , the said revenue is recorded as Rs.68,26,54,202/- in the A.O dated 19.06.2025.]*

8. It is submitted that, as far as the Head Office is concerned, the petitioner has booked the supply from the factory for a sum of Rs.3,97,15,737/-, which has already been taxed at Coimbatore. Therefore, it is submitted that confirming the demand of tax on Rs.68,26,54,201/- vide Assessment Order dated 19.06.2025 is uncalled for.

9. I have considered the arguments advanced by the learned counsel for the petitioner and the learned Government Advocate for the respondent and also perused the extract of the statement of profit and loss for the year ended on 31.03.2022 as detailed above.

10. The petitioner ought to have explained the difference in the reply between the turn over taxed at Tirunelveli and turn over taxed in Coimbatore.

11. Considering the same, the petitioner is directed to deposit 25% of the disputed tax on the turn over of [Rs.72,09,65,350/- - (Rs.56,38,25,865 + 3,97,15,737/-) = Rs.11,74,23,748/-] over as a pre- condition for *de-novo* adjudication.

13. The case is thus remitted back to the second Respondent to pass a fresh order on merits, subject to the Petitioner depositing 25% of the aforesaid amount in cash or 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.

14. In case, the Petitioner complies with the above stipulations, the second 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, the attachment of the bank account of the Petitioner if any, shall also stand automatically vacated.

15. It is made clear that bank attachment shall be lifted, subject to the Petitioner depositing 25% of the aforesaid amount as ordered above and the Petitioner not being in arrears of any other amount for any other tax period, barring the amount demanded under the impugned Order.

16. 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.

17. It is needless to state that before passing any such order, the Respondent shall give due notice to the Petitioner.

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

06-04-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No

MFA

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C.SARAVANAN, J.

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