



WEB COPY

WP No. 9639 of 2026



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 13-03-2026

CORAM

THE HON'BLE Mr. JUSTICE C. SARAVANAN

WP No. 9639 of 2026

AND

WMP No.10386 of 2026

M/s A.M. Enterprises
Rep. by its proprietor Mr. Mahul A
Place of business 45, R.R. Swamy Lake Kattoor,
Coimbatore, Tamil Nadu 641 009
GSTIN 33DKLPM6093 M1ZH

..Petitioner(s)

Vs

Deputy State Tax officer-II
Ram Nagar Circle, Coimbatore Tamil Nadu

..Respondent(s)

Writ Petition filed under Article 226 of the Constitution of India praying for a writ of Certiorarified Mandamus calling for the record of the impugned order in form GST DRC-07 under Section 73 of the TNGST Act,2017 with Ref. No. ZD3308231419937 - Office of Deputy State Tax Officer -II, Ramnagar Circle, Coimbatore, dated 24.08.2023, issued by the Respondent uploaded along with the summary of the order, quash the same and direct the Respondent to pass a fresh order after providing an Opportunity of being heard to the Petitioner.

For Petitioner(s):

Mr.Sanjay J Rajpurohit

For Respondent(s):

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.The petitioner is before this Court against the impugned order dated 24.08.2023, whereby, the proposal in show cause notice in DRC-01 dated 07.03.2023 for the tax period April 2019 to March 2020 has been confirmed, in absence of a reply to the same. By the impugned order, following demand has been confirmed against the petitioner. However, in the summary of the order in GST DRC-07, for the same period also dated 24.08.2023, the following demand has been confirmed:

<i>(Amount in Rs.)</i>				
<i>Tax</i>	<i>Interest</i>	<i>Penalty</i>	<i>Fee</i>	<i>Total</i>
1,03,814.00	45,308.50	10,381.00	0.00	1,59,503.50
1,03,814.00	45,308.50	10,381.00	0.00	1,59,503.50
2,07,628.00	90,617.00	20,762.00	0.00	3,19,007.00

4.For the above tax period, it is noticed that in respect of the very same demand, another order has been passed on 22.01.2025, pursuant to a show cause notice in DRC-01 dated 19.11.2024, whereby, an identical demand has been confirmed as detailed below:

<i>(Amount in Rs.)</i>		
<i>Tax</i>	<i>Interest</i>	<i>Penalty</i>
1,03,814.00	70,241.00	10,381.00
1,03,814.00	70,241.00	10,381.00
2,07,628.00	1,40,482.00	20,762.00



5. Barring the difference in the amount confirmed by the two orders, there is difference only insofar as the interest payable by the petitioner for the belated payment of tax.

6. At this stage, the learned counsel for the petitioner submits that the petitioner has discharged the tax liability, pursuant to the order dated 22.01.2025. The learned Special Government Pleader for the respondent is unable to however confirm the same, as the case is coming up for admission.

7. Be that as it may, *prima facie*, there are indications that there is a duplication in the demand confirmed by the impugned order dated 24.08.2023 and order dated 22.01.2025. Under these circumstances, I am inclined to remit the case to the respondent to pass a fresh order, subject to the condition that the petitioner deposit the entire disputed tax. If the petitioner has not discharged the tax liability pursuant to the order dated 22.01.2025, it is for the petitioner to substantiate the same before the respondent. The petitioner shall also file a proper reply within such time.

This Writ Petition stands disposed of with the above observations.
No costs. Connected W.M.P is closed.

13-03-2026

Index: Yes/No
Neutral Citation: Yes/No
gya



WEB COPY

To
Deputy State Tax officer-II
Ram Nagar Circle, Coimbatore Tamil Nadu

WP No. 9639 of



C.SARAVANAN, J.

gya

WP No. 9639 of 2026

13-03-2026
(1/2)