IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 19.02.2026

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.6560 of 2026
and
W.M.P.Nos.7139 & 7140 of 2026

Tvl.AG Pharmacy
(Represented by its Proprietor Sundararajan)
Address: 166-F, Ammachi Gounder Street
Ramakrishna Road, Salem,
Tamil Nadu – 636007. ... Petitioner

Vs.

The State Tax Officer,
Hasthampatty Assessment Circle,
Salem. ... Respondent

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records on the files of the Respondent herein issued vide order Ref. No. GSTIN: 33ATKPS0754N1Z7/2022-23 dated 15th July, 2025 along with the summary of the order in Form GST-DRC-07 reference no. ZD3307251371896 dated 15th July, 2025 passed for the assessment year between April 2022 to March 2023, quash the same.

For Petitioner : M/s.S.Vishnupriya

For Respondent : Mrs.P.Selvi
Government Advocate

ORDER

Mrs.P.Selvi, learned Government Advocate, takes notice for the respondent.

2. With the consent of the learned counsel for the petitioner and the learned Government Advocate for the respondent, this writ petition is being disposed of at the time of admission.

3. In this writ petition, the petitioner has challenged the impugned Order dated 15.07.2025 along with the summary order issued by the respondent for the Assessment Year 2022-2023

4. By the impugned order, the demand proposed in the Show Cause Notice in DRC-01 dated 06.05.2025 has been confirmed, as the petitioner failed to reply to the said notice.

5. It is noticed that the statutory limitation for filing an appeal under Section 107 of the respective GST enactments, against the impugned order has already expired. The present writ petition has been filed only on 17.02.2026.

6. The learned counsel for the petitioner would submit that the petitioner has already paid the entire tax due. In this connection, the learned counsel drew the Court's attention to Page Nos.10, 11 & 12 of the typed set of papers, which are reproduced below:

Details of amendment: -

March 2023:-

Tax Rate	Taxable Value (in Rs)	CGST (in Rs)	SGST (in Rs)
5	7,21,234.16	18,030.85	18,030.85
12	53,03,175.68	3,18,190.54	3,18,190.54
18	53,03,175.68	4,77,285.81	4,77,285.81
TOTAL	**1,13,27,585.52**	**8,13,507.21**	**8,13,507.21**

April 2023:-

Tax Rate	Taxable Value (in Rs)	CGST (in Rs)	SGST (in Rs)
5	7,21,234.16	18,030.85	18,030.85
12	53,72,914.98	3,22,374.90	3,22,374.90
18	2,18,414.42	19,657.30	19,657.30
TOTAL	**63,12,563.56**	**3,60,063.05**	**3,60,063.05**

Difference in taxable value:- Rs. 50,15,021.96/-

Tax – CGST and SGST each Rs. 4,53,444.16 /-

Audited FS Vs Books	
Particulars	Amount Rs
Sales as per Books (Audited Financial statement)	6,35,69,234.77
Sales as per GSTR 9	6,35,69,234.77
Difference	NIL

Books Vs GSTR 3B

Particulars	Taxable amount Rs	IGST	CGST	SGST
Turnover as per Audited FS	6,35,69,234.77		36,13,534.56	36,13,534.56
Turnover as per GSTR 3B	6,28,93,186.22	-	35,74,416.13	35,74,416.13
Difference	6,76,048.55	-	39,118.43	39,118.43
Tax paid through DRC 03 (including Rs. 4,184/- difference- CGST and SGST each)	6,75,989.00		39,114.00	39,114.00

GSTR 1 Vs 3B:-

Particulars	Taxable amount (in Rs)	IGST (in Rs)	CGST (in Rs)	SGST (in Rs)
Turnover as per GSTR 1	6,79,77,947.47	0	40,32,044.69	40,32,044.69
Turnover as per GSTR 3B	6,28,93,186.22	0.00	35,74,416.13	35,74,416.13
Difference 2022-2023	-50,84,761.25	-	-4,57,628.56	-4,57,628.56
Amendment carried out in April 2023 monthly return	50,15,021.96		4,53,444.15	4,53,444.15
Net Difference	-69,739.29		-4,184.41	4,184.41

7. The Learned Government Advocate for the respondent is unable to confirm the aforesaid payment by the petitioner.

8. The learned counsel for the petitioner, however, would submit that the petitioner is agreeable to a pre-deposit of 25%, and therefore, the learned counsel seeks one opportunity for de novo adjudication.

9. Since the impugned order was passed *ex parte* and the petitioner is willing to deposit 25% of the disputed tax, the case is remitted back to the respondent to pass a fresh order on merits, subject to verification by the respondent that the petitioner has already paid the entire tax due.

10. If the respondent is of the *prima facie* view that the tax amounts due have not been paid, the respondent shall issue a notice to the petitioner. Upon receipt of the said notice, the petitioner shall file a reply to the impugned Show Cause Notice dated 06.05.2025, treating the impugned Order dated 15.07.2025 as an addendum along with supporting documents, and deposit 25% of the disputed tax confirmed by the impugned Order dated 15.07.2025, within a period of 30 days.

11. On receipt of the said reply / pre-deposit, the respondent shall pass a fresh order on merits and in accordance with law, within a period of three months.

12. In case the respondent is of the view that the petitioner has already paid the entire tax due, no further pre-deposit is required.

13. 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.

14. This writ petition stands disposed of with the above directions. Consequently, connected miscellaneous petitions are closed. No costs.

19.02.2026

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Neutral Citation : Yes / No

To

The State Tax Officer, Hasthampatty Assessment Circle, Salem.

C.SARAVANAN, J.

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W.P.No.6560 of 2026

19.02.2026