IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 10106 of 2026
and
WMP Nos.10909 & 10910 of 2026

Ms VST Tillers Tractors Limited
Incorporated Under companies Act 1956,
Rep by Shri Gopal Hegde,
Designated General Manager-Finance
Plot No. 39, Na, SIPCOT Industrial Complex,
Mookandapalli Village, Hosur, Tamil Nadu - 635 126

..Petitioner(s)

Vs

The Assistant commissioner (ST)
House North -1, Assessment circle
Commercial Tax building
2nd floor, Seetharam Nagar
Hosur, Tamilnadu-635 109

..Respondent(s)

Prayer: 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 Original Impugned Order bearing Reference no. ZD331223200230G dated 26.12.2023 for the period August 2017 passed by the Respondent and to quash the same as in violation of Section 6(2)(b) of the CGST Act 2017, and consequently direct the Respondent to refund the sum of Rs.86,70,150/- illegally recovered along with applicable interest to the Petitioner.

For Petitioner(s): M/s.Lavanya P.R.

For Respondent(s): Ms.Anitha Poonkodi Dinakaran,
Government Advocate

ORDER

Ms.Amirtha Poonkodi Dinakaran, learned Government Advocate, takes notice for the Respondent.

2. This Writ Petition is 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. Heard the learned counsel for the petitioner and the learned Government Advocate for the Respondent. The case was earlier listed on 11.03.2026 and thereafter today. After hearing the learned counsel for both sides, the learned Government Advocate for the respondent submitted that the matter requires verification as to whether there is any overlap between the demand confirmed by orders dated 26.12.2023 issued in response to the Show Cause Notice in Form GST DRC-01 dated 12.10.2023 and the order dated 31.10.2023 issued in response to the Show Cause Notice in Form GST DRC-01 dated 27.09.2023.

4. The learned Government Advocate for the respondent confirms that there is an overlap. It is noticed that the impugned orders have been passed in the absence of a reply to the Show Cause Notice in Form GST DRC-01 dated 12.10.2023, and therefore, the impugned order has been passed on 26.12.2023.

5. Considering the above, this case is remitted back to the respondent to pass fresh orders in the light of the order passed on 31.10.2023, pursuant to the Show Cause Notice in Form GST DRC-01 dated 27.09.2023.

6. The petitioner shall file a proper reply to the Show Cause Notice dated 12.10.2023, addressing all particulars, and by treating the Impugned Order dated 26.12.2023 as an addendum to the Show Cause Notice dated 12.10.2023.

7. In case the petitioner complies with the above stipulation by filing a reply within thirty (30) days, the respondent shall pass appropriate orders on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months of such reply.

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

9. This Writ Petition is allowed with the above observations. No costs. Consequently, connected Writ Miscellaneous Petitions are closed.

18-03-2026

GBI

To
The Assistant commissioner (ST)
House North -1, Assessment circle
Commercial Tax building
2nd floor, Seetharam Nagar
Hosur,
Tamilnadu-635 109

C.SARAVANAN, J.

GBI

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