



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 12-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP Nos. 20399, 20406 & 20414 of 2026
and WMP.Nos.21905, 21907, 21899,
21900, 21919 & 21921 of 2026**

In all three WPs.

General Medicals,
Represented by its Proprietor Shri. Syed Eliyas
GSTIN:33AAEPE9114F2Z6,
28, N.A., N.A., M G ROAD, HOSUR-635109,
Krishnagiri, Tamil Nadu - 635109.

..Petitioner

Vs

The Assistant Commissioner (ST),
Hosur(South)-III, Krishnagiri,
Commercial Tax Office,
Commercial Taxes Building (Ground Floor),
S.F.No. 559/5 - Kallakurikki Village,
Collector Office Back Side,
Samandhamalai Post, Ramapuram(So),
Krishnagiri - 635115.

..Respondent

Prayer in W.P.No.20399 of 2026: Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus calling for the records relating to the impugned order ref. no. ZD330722010836L dated 25.07.2022 passed by the respondent and quash the same as the same being arbitrary, passed in violation of the principles of natural justice and also in violation of Articles 14, 19(1)(g) and 265 of the Constitution and direct the first respondent to update the electronic liability ledger in the Portal as 'Nil' liability against the demand ref no. ZD330722010836L dated 25.07.2022, consequently direct the respondent to refund of Rs.4,47,006/-



which were debited from the petitioner's Electronic Credit Ledger on 30.08.2025.

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Prayer in W.P.No.20406 of 2026: Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus calling for the records relating to the impugned order ref. no. ZD330722010932R dated 25.07.2022 and quash the same as the same being arbitrary, passed in violation of the principles of natural justice and also in violation of Articles 14, 19(1)(g) and 265 of the Constitution and direct the respondent to update the Electronic Liability Ledger in the Portal as 'Nil' liability against the demand ref no. ZD330722010932R dated 25.07.2022. Consequently, direct the respondent to refund of Rs.9,01,306/- which were debited from the petitioner's Electronic Credit Ledger on 20.08.2025.

Prayer in W.P.No.20414 of 2026: Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus calling for the records relating to the impugned Order ref. no. ZD330722010943O dated 25.07.2022 passed by the Respondent and quash the same as the same being arbitrary, passed in violation of the principles of natural justice and also in violation of Articles 14, 19(1)(g) and 265 of the Constitution and direct the Respondent to update the electronic liability ledger on the GST Portal as 'Nil' liability against the demand ref. no. ZD330722010943O dated 25.07.2022.

In all three WPs.

For Petitioner: Mr. G.Natarajan

For Respondent: Mr. L. Gokulraj, Govt. Counsel (Tax)



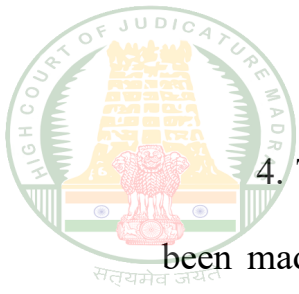
COMMON ORDER

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Three orders, each dated 25.07.2022, pertaining to three assessment periods are assailed in these writ petitions.

2. Learned counsel for the petitioner submits that the GST registration of the petitioner was cancelled on 14.02.2019 for non-filing of returns. Thereafter, orders dated 25.07.2022 were issued. By relying on Notification No.6/2023 – Central Tax, dated 31.03.2023, he submits that the petitioner filed returns and paid an aggregate sum of Rs.10,16,066/- for the above mentioned three assessment periods. Pursuant thereto, the property attachment orders, each dated 19.04.2023, were withdrawn. Because the liability continued to be reflected in the electronic liability ledger of the petitioner, the petitioner applied for rectification and such rectification applications were rejected on 06.02.2026, 06.02.2026 & 05.02.2026, respectively. Learned counsel submits that these facts and circumstances warrant re-consideration of the orders in original.

3. Mr. L. Gokulraj, learned Government Counsel (Tax), accepts notice on behalf of the respondent. He submits that the impugned orders were issued in 2022 and the petitioner should remit the short fall of about Rs.6 lakhs as a condition for remand.



4. The petitioner asserts that a total recovery of about Rs.23,64,378/- has been made against the total tax demand of Rs.29,24,824/-. On perusal of the orders in original, it is clear that these orders were issued without hearing the petitioner. These facts and circumstances justify a remand to enable re-consideration on merits. In order to enable the same, the orders impugned herein are set aside, subject to verification and confirmation that Rs.23,64,378/- was recovered. After providing a reasonable opportunity to the petitioner, fresh orders shall be issued within three months from the date of verifying and confirming that the sum of Rs.23,64,378/- was recovered.

5. The writ petitions are disposed of on the above terms. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

12-06-2026

Index : Yes/No

Neutral Citation : Yes/No

KJ

To

The Assistant Commissioner (ST),
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S.F.No. 559/5 - Kallakurikki Village,
Collector Office Back Side, Samandhamalai Post, Ramapuram(So),
Krishnagiri -635115.



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WP Nos. 20399, 20406 & 20414 of 2



SENTHILKUMAR RAMAMOORTHY J.

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