IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 05.02.2026

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.25800 of 2025
and
W.M.P.Nos.28999 & 29001 of 2025

Tvl. Kavitha Floor Solutions LLP
Rep by its Partner Mr. Karuppasamy Thangamarimuthu
1st Floor, D.No.19, Bakkeer Beevi Abdul Rahumanillam,
7th Main Road, Anna Nagar, Pammal,
Chennai, Chengalpattu,
Tamil Nadu – 600075. ... Petitioner

Vs.

1. The State Tax Officer,
(Formerly known as Commercial Tax Officer)
Villivakam Assessment Circle
No. 15 & 16, 1st Floor, Malligai Avenue
Kolathur, Chennai – 600 099.

2. Deputy Commissioner (CT)
GST Appeals, Chennai – II,
No.1, PAPJM Buildings (Annexe),
3rd Floor, Greams Road,
Chennai – 600 006. ... Respondents

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for records in

Reference Number: ZD3306241783368 dated 20.06.2024 on the file of the 1st respondent and the consequential rejection order Reference No. ZD3305250399827 dated 07.05.2025 passed by the 2nd Respondent and quash the same as contrary to law, and further directing the 1st respondent to re credit the amount recovered from the electronic credit ledger amounting to Rs.7,04,526/- and refund the pre deposit made amounting to Rs.1,64,151/- for filing the appeal before the 2nd respondent.

For Petitioner : Mr.E.Sundaravadivelu

For Respondents : Mr.C.Harsha Raj
Special Government Pleader

ORDER

The petitioner is before this Court against the impugned Order dated 20.06.2024 passed under Section 62 of the TNGST Act, 2017 by the 1st respondent and the consequential rejection order dated 07.05.2025 passed by the 2nd respondent.

2. The aforesaid impugned order passed against the petitioner will stand automatically withdrawn under Section 62 of the respective GST Enactments, if a valid return is filed within 60 days of the service of the said order or within the extended period of 60 days as permitted.

3. Section 62 of the CGST Act, 2017 is reproduced below:-

Section 62. Assessment of non-filers of returns.-

(1) Notwithstanding anything to the contrary contained in section 73 or section 74 [3][or section 74A], where a registered person fails to furnish the return under section 39 or section 45, even after the service of a notice under section 46, the proper officer may proceed to assess the tax liability of the said person to the best of his judgement taking into account all the relevant material which is available or which he has gathered and issue an assessment order within a period of five years from the date specified under section 44 for furnishing of the annual return for the financial year to which the tax not paid relates.

(2) Where the registered person furnishes a valid return within 1[sixty days] of the service of the assessment order under sub-section (1), the said assessment order shall be deemed to have been withdrawn but the liability for payment of interest under sub-section (1) of section 50 or for payment of late fee under section 47 shall continue.

*2**[Provided** that where the registered person fails to furnish a valid return within sixty days of the service of the assessment order under sub-section (1), he may furnish the same within a further period of sixty days on payment of an additional late fee of one hundred rupees for each day of delay beyond sixty days of the service of the said assessment order and in case he furnishes valid return within such extended period, the said assessment order shall be deemed to have been withdrawn, but the liability to pay interest under sub-section (1) of section 50 or to pay late fee under section 47 shall continue.]*

4. The case of the petitioner is that the petitioner had earlier filed an appeal before the Appellate Authority on 27.11.2024 against the impugned order, which was dismissed vide Order dated 07.05.2025. It is submitted that the petitioner deposited 10% of the disputed tax confirmed by the impugned order at the time of filing the appeal.

5. That apart, it is further submitted by the learned counsel for the petitioner that pursuant to the recovery notice dated 08.10.2024, the entire disputed tax was recovered, ignoring the fact that the petitioner had previously filed the return within 120 days from the date of the passing of the impugned order i.e on 01.09.2024.

6. The learned Special Government Pleader for the respondents confirms the same as far as the dates are concerned.

7. Having considered the submissions of the learned counsel for the petitioner and the learned Special Government Pleader for the respondents, the case is remitted back to the 1st respondent to redo the exercise of appropriating the amount collected from the petitioner towards the tax liability, interest, and penalty, and determine the late fee which remains

unpaid. Any excess amount is directed to be refunded in cash or credited to the petitioner's electronic credit ledger.

8. The above exercise shall be completed within a period of three months from the date of receipt of a copy of this order.

9. This Writ Petition stands disposed of with the above directions. Consequently, the connected miscellaneous petitions are closed. No costs.

05.02.2026

raja

Neutral Citation : Yes / No

To

1. The State Tax Officer,
   (Formerly known as Commercial Tax Officer)
   Villivakam Assessment Circle
   No. 15 & 16, 1st Floor, Malligai Avenue
   Kolathur, Chennai – 600 099.

2. The Deputy Commissioner (CT)
   GST Appeals, Chennai – II,
   No.1, PAPJM Buildings (Annexe),
   3rd Floor, Greams Road,
   Chennai – 600 006.

C.SARAVANAN, J.

raja

W.P.No.25800 of 2025

05.02.2026