IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 09.04.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.28459 of 2025
and
W.M.P.Nos.31872 and 31874 of 2025

Ramesh,
Proprietor of Tvl.Sri Sudarsanam Power Solution … Petitioner

Vs.

1.The Assistant Commissioner (ST) (FAC),
Medavakkam Assessment Circle,
Station: Integrated Commercial and Registration Building,
Room No.232, II Floor,
Nandanam,
Chennai – 35.

2.Deputy Commissioner (ST),
Tambaram Zone.

3.Appellate Deputy Commissioner (ST) (GST),
Chennai.

4.The Branch Operation Head,
Axis Bank,
Plot No.1, Puspa Nagar,
Velachery-Tambaram Main Road,
Medavakkam,
Tamil Nadu – 600 100.

5.The Manager,
ICICI Bank Limited,
3/192 Medavakkam High Road,

Kancheepuram District,
Tamil Nadu. … Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records on the files of the 2nd Respondent herein vide GSTIN. 33ALWPR4607B1Z1/JUL-2017 to MAR-2018 dated 21.07.2025, quash the same.

For Petitioner : Mr.K.A.Parthasarathy

For Respondents :
For R1 to R3 : Mr.V.Prashanth Kiran
Government Advocate

ORDER

In this Writ Petition, the Petitioner has challenged the impugned recovery proceedings dated 21.07.2025, seeking to recover tax confirmed by order dated 30.12.2023 passed for the Tax Period 2017-2018 under Section 73 of the respective GST Enactments. The Petitioner has also filed an appeal on 30.01.2024 against the said order dated 30.12.2023 by making pre-deposit of 10% of disputed tax.

2. The case of the Petitioner is that the Petitioner has also wanted to settle the case under the Amnesty Scheme under Section 128A of the respective GST Enactments and he has also given a Letter dated 29.03.2025, to the Appellate Commissioner to withdraw the appeal application.

3. It is informed by the learned counsel for the Petitioner that the Petitioner however could not file any application for Amnesty under Section 128A of the respective GST Enactments by the due date i.e., on 30.06.2025.

4. Learned counsel for the Petitioner further submits that the Petitioner has already discharged the entire tax liability and has also paid 25% of interest and penalty.

5. Considering the same, this Writ Petition stands disposed of by quashing the impugned recovery proceedings dated 21.07.2025. It is open for the Petitioner to pursue the appellate remedy before the Appellate Authority namely the 3rd Respondent. The 3rd respondent shall dispose of the appeal on merits as expeditiously as possible preferably within a period of thirty (30) days from the date of receipt of a copy of this order. No costs. Connected Writ Miscellaneous Petitions are closed.

09.04.2026

Neutral Citation : Yes / No

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To:

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2.Deputy Commissioner (ST),
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C.SARAVANAN, J.

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