IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 09.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.766 of 2026

Mohamed Sheik Abdullah,
Partner of M/s.East India Trading Company,
Room No.F5, No.68/40, Sembudoss Street,
Mannadi, Chennai-600 001. ... Petitioner

Vs.

1. The Deputy State Tax Officer – II,
Loansquare Assessment Circle,
Integrated Commercial Tax Office Complex,
Room No.327, 3rd Floor, Elephant Grant Bridge Road,
Vepery, Chennai – 600 003.

2. The State Tax Officer,
Loansquare Assessment Circle,
No.32, Elephant Grant Bridge Road,
Vepery, Chennai-600 003. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Mandamus, to direct the Respondents herein to refund the amount of Rs.6,14,560/- and an amount of Rs.2,08,068/- debited from the electronic credit ledger of the Petitioner on 22.11.2024 and 18.11.2024, respectively along with applicable interest or issue.

For Petitioner : Mr.Mohamed Uvaisullah Muhsin.A
For Respondents : Mr.C.Harsharaj,
Special Government Pleader

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O R D E R

In this writ petition, the petitioner has sought for a Mandamus to direct the Respondent to refund a sum of Rs.2,08,068/- debited from the petitioner's electronic ledger on 22.11.2024 and 18.11.2024.

2. The petitioner had earlier suffered assessment orders dated 23.07.2024 and 14.08.2024 in Form GST DRC-07 passed for the tax period 2019-2020 under Section 73 of the respective GST Enactments.

3. The petitioner preferred statutory appeals against the aforesaid assessment orders on 18.11.2024 which came to be admitted by the Appellate Authority on 28.02.2025 and 26.03.2025 respectively.

4. At the time of filing the appeals, the petitioner had also paid a pre-deposit of 10% of the disputed tax, as required under Section 107 of the respective GST Enactment. However, the respondents proceeded to recover the tax amount from the petitioner pending the appeals before the Appellate Authority.

5. The appeals have been admitted and heard by the Appellate Authority on 18.11.2024. Considering the same, a direction is issued to the Appellate Authority to dispose of the appeal on merits after hearing the petitioner as

expeditiously as possible, preferably within a period of eight (8) weeks from the date of receipt of a copy of this order.

6. The refund of the amount recovered from the petitioner pursuant to the assessment orders dated 23.07.2024 and 14.08.2024 shall be subject to the outcome of the orders to be passed by the Appellate Authority in the aforesaid appeals.

7. The amount recovered shall be appropriated or adjusted in accordance with the orders to be passed in the said appeals by the Appellate Authority.

8. The writ petition is disposed of with the above observations. No costs. Connected W.M.Ps are closed.

09.01.2026

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Neutral Citations: Yes/No

To:

1. The Deputy State Tax Officer – II,
   Loansquare Assessment Circle,
   Integrated Commercial Tax Office Complex,
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   Vepery, Chennai – 600 003.

2. The State Tax Officer,
   Loansquare Assessment Circle,
   No.32, Elephant Grant Bridge Road,
   Vepery, Chennai-600 003.

C.SARAVANAN, J.

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