BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 27.01.2026

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THE HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

W.P.(MD)No.1978 of 2026
& W.M.P(MD)No.1561 of 2026

Sri Velmurgan Starch Industries
(Represented by its Managing Partner
Mrs. Muthuselvi Athiyappagounder)
740/1B, T Murugampatti Post
Thuraiyur, Tamilnadu - 621001.

... Petitioner

Vs.

1. The State Tax Officer
Thuraiyur Assessment Circle
Thuraiyur

2. The Deputy Commissioner (State Tax)
Ariyalur Zone

3. The Central Board of Indirect Taxes and Customs
Represented by its Principal Commissioner (GST)
Government of India, Ministry of Finance
Department of Revenue.

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records on the files of the 2nd respondent herein in FORM GST DRC-16 dated 10.12.2025, quash the same in so far it relates to the recovery of interest of Rs.4,70,780/-.

For Petitioner : Mr.N. Prasad

For Respondent : Mr.R.Suresh Kumar, AGP for R1 & 2
Mr.Thalaimutharasu, for R3

ORDER

This writ petition has been filed challenging the recovery proceedings dated 10.12.2025 passed by the 2nd respondent.

2. Mr.R.Suresh Kumar, learned Additional Government Pleader, takes notice on behalf of the respondents 1 & 2 and Mr.Thalaimutharasu, learned counsel, takes notice on behalf of the 3rd respondent.

3. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

4. The learned counsel for the petitioner would submit that the impugned recovery order is pertaining to 7 assessment years, viz., 2017-18 to 2020-21 and 2023-24 and the details in nutshell is as follows:

S.No	AY	Tax due as per recover notice dated 10.12.2025		
		CGST (in Rs.)	SGST (in Rs.)	IGST (in Rs.)
1	2017-18	4770	4770	5265
2	2018-19	67485	61201	Nil
3	2018-19	44111	44111	Nil
4	2019-20	14163	14163	Nil
5	2019-20	231448	235407	3925
6	2020-21	217848	79723	Nil
7	2023-24	Nil	72970	72970

5. By referring the above table, he would submit as follows:

i) As far as the recovery notice pertaining to the assessment year 2019-2020 is concerned, the same was stayed by this Court vide order dated 27.01.2026 passed in W.P.(MD)Nos.1967 & 1968 of 2026.

ii) As far as the recovery notice pertaining to assessment year 2023-2024 is concerned, the assessment order, based on which the said recovery notice was issued, was set aside and remitted back by this Court vide order dated 27.01.2026 passed in W.P.(MD)No.1979 of 2026.

iii) As far as the remaining assessment years, viz., 2017-2018, 2018-2019 & 2020-2021 are concerned, he seeks 4 weeks time to make the payment of admitted liability.

6. Therefore, though he had sought for larger relief in this petition, he had restricted his relief to the extent to request this Court to grant time period of 4 weeks to the petitioner to make the payment of liabilities as stated above.

7. In reply, the learned Additional Government Pleader appearing for the respondent had fairly confirmed the submissions made by the petitioner and requests this Court to pass appropriate orders.

8. Heard the learned counsel for the petitioner and and the learned Additional Government Pleader for the respondent and also perused the materials available on record.

9. In the case on hand, the impugned recovery notice was issued by the 2nd respondent for 7 AYs as stated in the table (extracted supra).

10. Today, it was submitted by the petitioner that the recovery notice pertaining to the assessment year 2019-2020 was stayed by this Court vide order dated 27.01.2026 passed in W.P.(MD)Nos.1967 &

1968 of 2026 and the assessment order, based on which the recovery notice pertaining to assessment year 2023-2024 was issued, was set aside by this Court and the said matter was remitted back to the concerned Assessing Officer for fresh consideration vide order dated 27.01.2026 passed in W.P.(MD)No.1979 of 2026.

11. Now, the petitioner had restricted his relief to the extent to request this Court to grant time period of 4 weeks to the petitioner to make the payment of admitted tax liabilities for the remaining assessment years, viz., 2017-2018, 2018-2019 & 2020-2021 since it will be sufficient to meet out the case of the petitioner.

12. Therefore, by considering the above submissions and in the interest of justice, this Court passes the following orders:

> i) The petitioner is directed to make payment of admitted tax liabilities, pertaining to the AYs 2017-2018, 2018-2019 & 2020-2021, on or before 02.03.2026.
>
> ii) In the meantime, the respondents are directed to defer the recover proceedings pertaining to the AYs 2017-2018, 2018-2019 & 2020-2021.

13. With the above directions, this writ petition is disposed of. No cost. Consequently, the connected miscellaneous petition is also closed.

27.01.2026

Speaking/Non-speaking order
Index : Yes / No
Neutral Citation : Yes / No
nsa

To

1. The State Tax Officer
Thuraiyur Assessment Circle
Thuraiyur

2. The Deputy Commissioner (State Tax)
Ariyalur Zone

3. The Central Board of Indirect Taxes and Customs
Represented by its Principal Commissioner (GST)
Government of India, Ministry of Finance
Department of Revenue.

KRISHNAN RAMASAMY.J.,

nsa

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27.01.2026
(2/2)