



WMP(MD)No.3079 of 2026
in WP(MD)No.35062 of 2025

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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated : 15.06.2026

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THE HONOURABLE MR. JUSTICE B.PUGALENDHI

WMP(MD)No.3079 of 2026

in

WP(MD)No.35062 of 2025

Tvl.Sree Puvanesh Traders
Rep. by its Proprietor Mr.Sivalingam Mahesh,
No.35B, Mylaudy,
Agastheeswaram, Mylaudy,
Kanyakumari,
Tamil Nadu – 629 403.

... Petitioner

Vs.

The Deputy State Tax Officer-2
Nagercoil (Rural) Assessment Circle,
Kanyakumari District.

... Respondent

Petition filed under Article 226 of the Constitution of India, seeking to modify the order passed in W.P.(MD)No.35062 of 2025 dated 05.12.2025 by issuing a direction to the respondent herein to refund the 25% of tax amount deposited by the petitioner pursuant to the order of this Court in the event of proceedings against the petitioner is dropped after enquiry by the respondent.



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WEB COPY For Petitioner : Ms.P.Subathra Devi,
for M/s.Polax Legal Solutions

For Respondent : Mr.S.Siva Subramanian,
Government Advocate (Civil side)

ORDER

WP(MD)No.35062 of 2025 has been filed challenging the demand order dated 26.05.2025 passed by the respondent that the petitioner has availed input tax credit on the strength of fake invoices without supply of goods/services.

2. This Court, by order dated 05.12.2025, disposed of the writ petition as under:

“Accordingly, the order impugned dated 26.05.2025 is set aside and the matter is remitted back to the respondent for fresh consideration by providing an opportunity to the petitioner to offer their explanation, if any. Since the petitioner has failed to respond to the notice, this Court directs the petitioner to deposit 25% of the disputed tax amount within a period of two weeks from the date of receipt of a copy of this order and then to participate in the enquiry. On such deposit, the respondent



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shall fix the date of hearing and proceed further. If the petitioner fails to make the deposit within this stipulated time and/or if the petitioner fails to offer their explanation in this further enquiry, the respondent shall be at liberty to proceed further.”

3. Now, the petitioner has filed this modification petition stating that in order dated 05.12.2025, there is no direction to the respondent to refund the deposited amount, in the event if the petitioner succeeds in the enquiry and the enquiry is still pending.

4. In view of the above, this modification petition is allowed and there shall be a further direction that in the event, if the respondent recalls the order dated 26.05.2025, the petitioner is entitled for refund of the amount, which has been deposited pursuant to the order of this Court dated 05.12.2025 pending enquiry.

15.06.2026

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To

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Nagercoil (Rural) Assessment Circle,
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B.PUGALENDHI, J.

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