



W.P(MD)No.17889 of 2026

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated : 25.06.2026

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THE HONOURABLE MR. JUSTICE N.SATHISH KUMAR
and
THE HONOURABLE MR. JUSTICE M.JOTHIRAMAN

W.P(MD)No.17889 of 2026

A.Vivekanandan

... Petitioner

Vs.

1. The State of Tamil Nadu Rep by its Secretary to Government,
Commercial Taxes and Registration Department,
Secretariat, Fort St. George,
Chennai 600 009.

2. The Commissioner of State Tax,
Government of Tamil Nadu,
Ezhilagam, Chepauk,
Chennai - 600 005.

3. The Principal Chief Commissioner of Central Tax and GST,
Central Board of Indirect Taxes and Customs,
Chennai Zone, GST Bhavan,
No. 26/1, Mahatma Gandhi Road,
Nungambakkam,
Chennai - 600 034.

4. The Chief Secretary to Government,
Government of Tamil Nadu,
Secretariat, Fort St. George,
Chennai - 600 009.

... Respondents

PRAYER :- Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Mandamus, directing the 2nd Respondent to take effective steps within a time frame to be fixed by this Court



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for recovery of the balance amount of admitted Goods and Services Tax irregularities out of the total irregularities amounting to Rs.1,538.18 crore as identified in Paragraph 2.5.6 of the CAG Report No. 7 of 2025, after accounting for the amount already recovered and to direct the 1st Respondent to take appropriate steps to address institutional deficiencies including vacancies in key supervisory and enforcement cadres affecting implementation of GST laws.

For Petitioner : Mr.A.Vivekanandan / party-in-person
For R1, R2 & R4 : Mr.C.Jeganathan, Counsel for State

ORDER

(Order of the Court was made by **N.SATHISH KUMAR, J.**)

The prayer in this writ petition is to issue a Writ of Mandamus, directing the 2nd Respondent to take effective steps within a time frame to be fixed by this Court for recovery of the balance amount of admitted Goods and Services Tax irregularities out of the total irregularities amounting to Rs.1,538.18 crore as identified in Paragraph 2.5.6 of the CAG Report No. 7 of 2025, after accounting for the amount already recovered and to direct the 1st Respondent to take appropriate steps to address institutional deficiencies including vacancies in key supervisory and enforcement cadres affecting implementation of GST laws.

2. According to the petitioner, as per the report of the Comptroller and Auditor General of India on State Revenue for the period ended March 2023, there are several irregularities which caused loss to the tune of Rs.1,538.18



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Crores to the department. However, the department has issued notice and recovered so far only Rs.8.64 Crores. Hence, this writ petition.

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3. We are of the view that the omnibus prayer in the name of Public Interest Litigation cannot be issued. It is for the department to rectify the irregularities and file a report before CAG. There cannot be any direction even for any recovery to be effected as it has to be undertaken by the department as per law. In such a view of the matter, we are not in a position to issue any positive direction as sought for by the petitioner.

4. Accordingly, the Writ Petition is dismissed. No costs.

[N.S.K., J.] & [M.J.R., J.]
25.06.2026

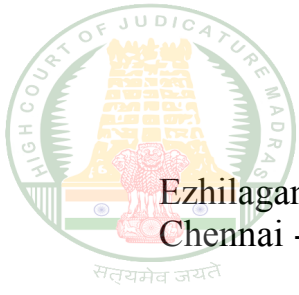
Index : Yes / No
Neutral Citation : Yes / No
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To

1. The Secretary to Government,
State of Tamil Nadu,
Commercial Taxes and Registration Department,
Secretariat, Fort St. George,
Chennai 600 009.

2. The Commissioner of State Tax,
Government of Tamil Nadu,

3/5



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Ezhilagam, Chepauk,
Chennai - 600 005.

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AND
M.JOTHIRAMAN, J.

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ORDER MADE IN
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DATED : 25.06.2026