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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 17.07.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD)No.19309 of 2025

M/s.LRS and Co.,
Represented by its Partner,
P.Surbramani,
GSTIN 33AADFL4282E2ZK,
10C, Vathukara Street,
Keera Kollai,
Tiruchirappalli – 620003.

... Petitioner

Vs.

The State Tax Officer,
O/o.The Assistant Commissioner (ST),
Woraiyur Assessment Circle,
C/2, 2nd Floor, 2nd Cross West,
Thilai Nagar,
Trichy – 620 018.

...Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, to call for the records on the file of the respondent in Form GST DRC 01D (Reference No. ZD331224156119L) GSTIN:3AADFL4282E2ZK / 2023-24 dated 18.12.2024 for the assessment year 2023-24 under section 79 of the TNGST Act 2017 and



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to quash the same as cryptic, nonspeaking, illegal , arbitrary, wholly without jurisdiction.

For Petitioner : Mr.N.Sudalai Muthu
For Respondent : Mr.R.Suresh Kumar
Additional Government Pleader

ORDER

This writ petition has been filed challenging the impugned order dated 18.12.2024 passed by the respondent for the assessment year 2023-2024.

2. The petitioner, a Government contractor appears to have delayed in paying the admitted tax liability.

3. It is the case of the petitioner that there was a delay in the payment of the tax. It is submitted that after the impugned attached order was passed, the entire tax has been recovered together with interest. It is therefore submitted that the impugned order dated 18.12.2024 in Form GST DRC 01D passed under Rule 88C of the respective Goods and Services Tax Rules, still continues and therefore has to be quashed as payments by the petitioner has to be properly appropriated by passing a suitable order.



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4. The learned counsel for the petitioner further submits that even otherwise 75% of the disputed tax liability had already been paid even before the impugned order was passed in Form GST DRC 01 D which reflected in GSTR 3B.

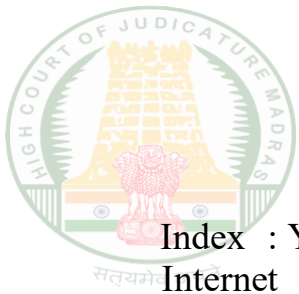
5. The learned Additional Government Pleader for the respondent confirms that *post facto* the petitioner had paid the admitted tax liability together with interest has been recovered.

6. Recording the above submission, the impugned order stands quashed with a direction to the respondent to pass suitable orders regarding the appropriation of amounts already paid towards the admitted tax liability and the interest and refund allowed excess paid if any towards further tax liability of the petitioner. within a period of 4 weeks from the date of receipt of a copy of this order.

7. The writ petition stands disposed of. No costs.

17.07.2025

NCC : Yes / No



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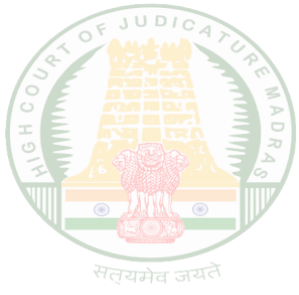
Index : Yes / No

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To

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C.SARAVANAN, J.

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