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W.P.No.18620 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 05.02.2026

Coram

The Honourable **Mr.Justice C.Saravanan**

W.P.Nos.18620 of 2025

and

W.M.P.Nos.20866 of 2025

M/s. K.M.C Aluminium Pvt. Ltd.,
rep. by its Authorized Signatory.

...Petitioner

Vs.

1. The Assistant Commissioner (ST) (FAC)
Intelligence-1 Room No.240, 2nd Floor,
No.1, PAPJM Buildings, Greams Road,
Thousand Lights, Chennai – 600 006.

2. The State Tax Officer
Group IX, Intelligence-I
Office of the Joint Commissioner (ST)
Chennai Intelligence -I ,Room No.133,
First Floor, No.1, PAPJM Buildings
Greams Road, Thousand Lights,
Chennai – 600 006.

...Respondents

For Petitioner . : Mr.Deepak Kumar for
.Sanskar Samdaria
For Respondent : Mr.V.Prashanth Kiran
Government Advocate

Prayer

Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus to call for records culminating in the impugned order in Ref.No.ZD330824311092T in GSTIN /33AACCK5123H1ZX/2019-20 dated 31.08.2024 passed by the first Respondent and to quash the same and consequently, to direct the Respondents to reconsider the objection with documents filed by the Petitioner on file.

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Order

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In this Writ Petition, the Petitioner has challenged the impugned Assessment Order dated 31.08.2024 passed by the first Respondent.

2. The Petitioner has filed an application under Section 161 of the respective GST Enactments on 29.11.2024 for rectification of the aforesaid Order dated 31.08.2024, however, the same came to be rejected vide Order dated 02.04.2025.

3. The learned counsel for the Petitioner would submit that a Show Cause Notice in Form GST DRC-01A dated 05.01.2024 was issued to the Petitioner, to which, the Petitioner had filed reply in Form GST DRC-06 dated 08.01.2024, based on which, out of 16 defects, 13 defects were dropped. However, insofar as defects 4, 11 and 16 are concerned, the demand proposed in the Show Cause Notice has been confirmed vide the impugned Assessment Order.



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4. I have perused the impugned Order dated 31.08.2024 and considered the submissions of the learned counsel for the Petitioner and the learned Government Advocate for the Respondents.

5. This Court is of the considered view that the impugned Order dated 31.08.2024 insofar as Defects 4 & 11, viz., Observation Slip-4 : Credit Notes and ii) Observation Slip-11 : Any other Income -2019-2020 calls for interference of this Court, as the Petitioner has made out a case.

6. Accordingly, the case is remitted back to the first Respondent for *de novo* adjudication insofar as defects 4 and 11 are concerned.

7. As far as the Defect No.16 is concerned, it is noticed that the Assessment Officer failed to establish a direct nexus between the production and electricity consumed for the manufacture of aluminium profiles/bars/tubes and arrived at a conclusion that there is an excess consumption of electricity in few months in respect of few months and not considered the less consumption of electricity coupled with increase in

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production and alleged that the Petitioner had indulged in unaccounted production.

8. This Court would like to point that a Show Cause Notice should be clear for an assessee to file proper reply, whereas, in this case, the Respondent has issued a Show Cause Notice in a clandestine manner, as to on what aspect, the Petitioner has to file reply.

9. Therefore, the case is remitted back to the first Respondent to issue a corrigendum to the aforesaid Show Cause Notice-01A dated 08.02.2024, to which, the Petitioner shall reply within a period of 45 days from the date of receipt of a copy of this Order.

10. The Petitioner shall also file a detailed reply to the defects 4, 11 along with all supporting documents to substantiate their claim in respect of the aforesaid three defects.

11. Thereafter, the Respondent shall proceed to pass final orders on merits.



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12. This Writ Petition is disposed of with the above observations. No costs. Consequently, connected Miscellaneous Petitions are closed.

05.02.2026

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Index : yes/no

Neutral Citation : yes/no

To

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C.Saravanan,J.,

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