



W.P.No.3352 of 2025

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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 31.01.2025

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THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P.No.3352 of 2025

and

W.M.P. Nos.3725 and 3727 of 2025

Tvl.Senthil Packing Industries,
Represented by its Proprietor,
Mr.Subbaian Venkatesh,
476/293, KNP Colony,
Dharapuram Road,
Tiruppur 641 608.

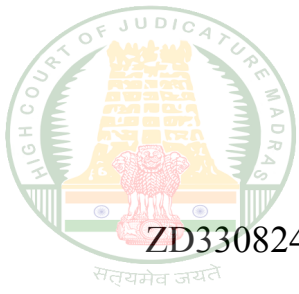
... Petitioner

Vs.

The State Tax Officer (ST),
Tiruppur Bazaar Circle,
Tiruppur.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari, to call for the impugned proceedings of the respondent in GSTIN:33ABVPV3618D1ZE /2019-2020 dated 20.08.2024 and the connected order under section 73 dated 20.08.2024 and the summary of the order in Form GST DRC-07 dated 20.08.2024 issued in Reference No.



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ZD330824169233D and quash the same as passed contrary to the provisions of the Central Goods and Service Tax Act, 2017 read with the provisions of the Tamil Nadu Goods and Services Tax Act, 2017 and also passed in contrary to the principles of natural justice.

For Petitioner : Mr.C.Sivasubramanian

For Respondent : Ms.Amrita Dinakaran
Government Advocate

ORDER

The present writ petition is filed challenging the impugned orders dated 20.08.2024 passed by the respondent relating to the assessment year 2019-20.

2. It is submitted by the learned counsel for the petitioner that the petitioner is a manufacturer specializing in the production of carton boxes utilized for packaging purposes and is registered under the Goods and Services Tax Act, 2017. During the relevant period 2019-20, the petitioner filed its returns and paid the appropriate taxes. However, on scrutiny of returns, it was noticed that there was mismatch between GSTR-2A and GSTR-3B.

3. Pursuant thereto, a notice in Form ASMT-10 dated 16.08.2023, followed by an intimation notice in Form DRC-01A dated 08.05.2024 and a



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show cause notice in Form DRC-01 dated 23.05.2024 were issued to the petitioner through GST common portal. Further, personal hearing opportunity was also afforded to the petitioner. However, the petitioner had neither filed its reply nor availed of opportunity for personal hearing, the impugned order was thus passed confirming the proposal. It is submitted by the learned counsel for the petitioner that if the petitioner is provided with an opportunity, they would be able to explain the alleged discrepancies.

4. The learned counsel for the petitioner would then place reliance upon the recent judgment of this Court in the case of ***M/s.K.Balakrishnan, Balu Cables vs. O/o. the Assistant Commissioner of GST & Central Excise in W.P.(MD)No.11924 of 2024 dated 10.06.2024***, to submit that this court has remanded the matter back in similar circumstances subject to payment of 25% of the disputed taxes.

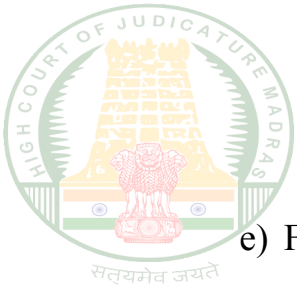
5. It was further submitted that the petitioner is ready and willing to pay 25% of the disputed tax and that they may be granted one final opportunity before the adjudicating authority to put forth their objections to the proposal, to which the learned Government Advocate appearing for the respondent does not have any serious objection.



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WEB COPY 6. By consent of both parties, the writ petition stands disposed of on the following terms:

- a) The impugned orders dated 20.08.2024 are set aside.
- b) The petitioner shall deposit 25% of the disputed taxes as admitted by the learned counsel for the petitioner and the respondent, within a period of four weeks from the date of receipt of a copy of this order.
- c) If any amount has been recovered or paid out of the disputed taxes, including by way of pre-deposit in appeal, the same would be reduced/adjusted, from/towards the 25% of disputed taxes directed to be paid. The assessing authority shall then intimate the balance amount out of 25 % of disputed taxes to be paid, if any, within a period of one week from the date of receipt of a copy of this order. The petitioner shall deposit such remaining sum within a period of three weeks from such intimation.
- d) The entire exercise of verification of payment, if any, intimation of the balance sums, if any, to be paid for compliance with the direction of payment of 25% of the disputed taxes, after deducting the sums already paid and payment by the petitioner of the balance amount, if any, on intimation in compliance with the above direction shall be completed within a period of four weeks from the date of receipt of copy of this order.



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e) Failure to comply with the above condition viz., payment of 25% of disputed taxes within the stipulated period i.e., four weeks from the date of receipt of a copy of this order shall result in restoration of the impugned order.

f) If there is any recovery by way of attachment of Bank account or garnishee proceedings, the same shall be lifted /withdrawn on complying with the above condition viz., payment of 25 % of the disputed taxes.

g) On complying with the above condition, the impugned order of assessment shall be treated as show cause notice and the petitioner shall submit its objections within a period of four (4) weeks from the date of receipt of a copy of this order along with supporting documents/material. If any such objections are filed, the same shall be considered by the respondent and orders shall be passed in accordance with law after affording a reasonable opportunity of hearing to the petitioner. It is made clear that if the above conditions viz., 25% of disputed taxes is not complied or objections are not filed within the stipulated period, four weeks respectively from the date of receipt of a copy of this order, the impugned order of assessment shall stand restored.



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WEB COPY There shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

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Speaking (or) Non Speaking Order

Index : Yes/ No

Neutral Citation: Yes/No

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To

The State Tax Officer (ST),

Tiruppur Bazaar Circle,

Tiruppur.



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MOHAMMED SHAFFIQ, J.

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