DATED: 05-11-2025

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 14190 of 2025
and
W.M.P.No.15941 of 2025

1. M/S Shriwin Services
Rep by its Partner, Mr. M.
Venkateswaran, Old No 9 New No 8
Sannadhi Street, Lalitha Garden,
Thiruvanmiyur, Chennai 600041

Petitioner(s)

Vs

1. The Commercial Tax Officer,
Thiruvanmiyur Assessment Circle,
Office of the Assistant Commissioner
(ST) Integrated Commercial Taxes and
Registration building (South Tower)
Room No 242, Second Floor,
Nandanam, Chennai 600 035

Respondent(s)

PRAYER

Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari, calling for the records in impugned order dated 03.10.2024 passed by the Respondent vide Reference No. ZD 331024016077Y, quash the same.

For Petitioner(s): Mr.Dinesh Ravi

For Respondent(s): Mr. T.N.C.Kaushik
Additional Government Pleader
(Taxes)

ORDER

This writ petition is being disposed of after hearing the learned counsel for the petitioner and the learned Additional Government Pleader for the respondent.

2. In this writ petition, the petitioner has challenged the impugned order dated 03.10.2024.

3. The limitation for filing a Statutory appeal against the impugned order expired on 02.02.2025. The present writ petition has been filed on 07.03.2025.

4. This case was listed along with a batch of cases, wherein the jurisdiction of the respondent to pass orders under Section 74 has been questioned.

5. However, it is noticed that the impugned order was preceded by a notice in DRC-01 dated 05.06.2024.

6. The detailed Show Cause Notice in DRC-01 dated 05.06.2024 invokes Section 73(5) and clearly states that the notice will be issued under Section 73(1). However, in the summary of the same Show Cause Notice in DRC-01, it is stated that the said notice has been issued under Section 74. Similarly, the detailed order dated 03.10.2024 states that the impugned order has been passed under Section 73, pursuant to the order dated 23.09.2024. However, the summary of the order states that the said order has been passed under Section 74 of the Act.

7. The surviving issue is only with respect to the interest on delayed payment of tax and penalty, if any, as no tax amount has been demanded from the petitioner. In the order dated 23.09.2024, the petitioner has been directed to pay interest under Section 73 of the Act. This is clear from the order that has been passed under Section 73. It has not been Section 74.

8. The relevant portion of the detailed order dated 23.09.2024 is reproduced below:

> *"Hence I assess the taxpayer under Section 73 and interest charged in the notice in Form GST DRC-01 as per Section 50 of the Act is hereby confirmed as follows:*

Description	***CGST***	***SGST***	***IGST***	***TOTAL***
Interest for belated filing of returns for the year 2019-20	**2,43,679.00**	**2,43,679.00**	**0.00**	**4,87,358.00**

9. Since there are no other surviving issues arising out of the impugned order and only the interest payable by the petitioner on account of belated payment of tax, there is no merits in the challenge to the impugned order.

10. However, considering the fact that the petitioner had failed to file a reply to the Show Cause Notice dated 05.06.2024, the case is remitted back to the respondent to pass a fresh order, subject to the petitioner depositing 25% of the **disputedinterest** confirmed vide the impugned order dated 03.10.2024, within a period of thirty (30) days from the date of receipt of a copy of this order.

11. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in DRC-01 dated 05.06.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 03.10.2024 as an addendum to the Show Cause Notice dated 05.06.2024.

12. In case the Petitioner complies with the above stipulations, the Respondent shall proceed to pass a final order on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months of such reply/pre-deposit. Subject to the Petitioner complying with the above stipulations, if any attachment of the bank account of the Petitioner shall also

stand automatically raised/vacated.

13. In case the Petitioner fails to comply with any of the stipulations, the Respondent is at liberty to proceed against the Petitioner to recover the tax in accordance with law as if this Writ Petition was dismissed *in limine* today.

14. Needless to state, before passing any such order, the Respondent shall give due notice to the Petitioner.

15. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petition is closed.

05-11-2025

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Index:Yes/No
Speaking/Non-speaking order
Internet:Yes
Neutral Citation:Yes/No
To

1.The Commercial Tax Officer,
Thiruvanmiyur Assessment Circle,
Office of the Assistant Commissioner
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Room No 242, Second Floor, nandanam
chennai 600 035

C.SARAVANAN, J.

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