IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17-04-2025

CORAM

THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY

WP Nos. 13522 & 13527 of 2025
AND
WMP NO. 15165 OF 2025, WMP NO. 15168 OF 2025, WMP NO. 15171 OF 2025, & WMP NO. 15173 OF 2025

Tvl Saras Electricals
Rep By Its Proprietor Mr Bikham Chand
32/52, Strotten Muthiah Mudali Street,
Sowcarpet, Chennai 600 079.

Petitioner(s) in both W.P's

Vs

1. The State Tax Officer,
Sowcarpet Assessment Circle,
No.32, Integrated Commercial Taxes office Complex,
Elephant Gate Bridge Road,
Chennai-600 003.

2.The Commercial Tax Officer
No.32, Integrated Commercial Taxes Office Complex,
Elephant Gate Bridge Road,
Chennai-600 003.

Respondents 1 & 2 in both W.P's

3. The Deputy State Tax Officer-I,
Sowcarpet Assessment Circle,
No.32, Integrated Commercial Taxes office Complex,
Elephant Gate Bridge Road,
Chennai-600 003.

Respondent No.3 in W.P.No.13527 of 2025

PRAYER in WP No. 13522 of 2025: Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus, calling for the records of the impugned proceedings of the 1st Respondent GSTIN:33AAHPB1357N1ZT/2019-20 dated 14.06.2024 and Form DRC-07 in Reference No.:ZD330624119611P dated 14.06.2024 for the year 2019-20 under TNGST Act 2017 and quash the same and direct the 1st Respondent to consider the reply and to provide opportunity of personal hearing and pass.

PRAYER in WP No. 13527 of 2025: Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus, calling for the records of the impugned proceedings of the 2nd Respondent in GSTIN.:33AAHPB1357N1ZT /2019-20 dated 08.03.2024 and Form DRC-07 in Reference No.:ZD3303240436720 dated 08.03.2024 for the year 2019-20 under TNGST Act 2017 and quash the same and direct the 2nd Respondent to consider the reply of the Petitioner dated 15.02.2023 and to provide opportunity of personal hearing and pass.

Appearance of counsel in both W.P's

For Petitioner(s): Ms.Rukmani Venugopal,
For Mr.M.Hariharan

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

COMMON ORDER

Since the issue involved and the relief sought in both the Writ Petitions are identical in nature, the same were heard together are decided vide this common order.

2. The first respondent issued a notice dated 11.01.2023, alleging wrongful availment of Input Tax Credit (ITC) based on purchases of the petitioner made from M/s.S.K.Industries, whose GST registration was cancelled on 09.05.2022 by the first respondent, with retrospective effect from 10.05.2018. However, the said order was not brought to the knowledge of the petitioner. Thereafter, the first respondent passed an order on 08.03.2024 in respect of the assessment year 2019-20, reversing the ITC from S.K.Industries,

even without affording an opportunity to the petitioner to put forth his contention by producing relevant documents.

3. As far as W.P.No.13527 of 2025 is concerned, the learned counsel for the petitioner submitted that a notice in Form DRC-01A dated 11.01.2023, followed by a show cause notice in Form DRC-01 dated 28.01.2023 respectively were issued to the petitioner. The petitioner had submitted his reply on 15.02.2023, along with all the relevant documents. However, without considering the reply filed by the petitioner and without providing an opportunity to the petitioner, the impugned order dated 08.03.2024 came to be passed, confirming the proposals contained in the show cause notice.

4. The learned counsel for the petitioner submitted that the respondent-Authority passed another order on 14.06.2024, reversing ITC pertaining to March 2020, which is under challenge in W.P.No.13522 of 2025, in which two additional bills are included. Except the inclusion of two bills, the issue involved in both the impugned orders are over-lapping. Therefore, he submitted

that both the matters may be remanded to the authority concerned for fresh consideration.

5. It was further submitted that the petitioner is ready and willing to pay 25% of the disputed tax and that he may be granted one final opportunity before the adjudicating authority to put forth their objections to the proposal.

6. Mr.T.N.C.Kaushik, learned Additional Government Pleader appearing for the respondents submitted that since the subject matter involved in these Writ Petitions pertains to over-lapping of issues, he submitted that both the matters may be remanded to the authority concerned.

7. Heard both sides and perused the materials available on record.

8. Considering the submissions made by the learned counsel on either side, it is seen that though the petitioner filed its reply to the show cause notice dated 11.01.2023 and sought for an opportunity of personal hearing to put forth

its contention, however, without affording an opportunity of personal hearing, the impugned order dated 08.03.2024 and subsequently another dated 14.06.2024 came to be passed in respect of the same assessment year viz., 2019-20.

9. In view of the above, this Court is inclined to pass the following orders:

(i) The orders impugned herein are set aside and the matters are remanded to the authority concerned for fresh consideration, however, subject to payment of Rs.30,000/- within a period of two weeks from the date of receipt of a copy of this order.

(ii) Upon such payment, the petitioner is directed to file additional reply/objections, if any, within a period of three weeks thereafter.

(iii) On receipt of such additional reply/objections, the respondent shall consider the same and pass appropriate orders, as expeditiously as possible, on merits and in accordance with law.

10. With the above observations and directions, these Writ Petitions are disposed of. No costs. Consequently, connected Miscellaneous Petitions are closed.

17-04-2025

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

To

1.The State Tax Officer,
Sowcarpet Assessment Circle, No.32,
Integrated Commercial Taxes office
Complex, Elephant Gate Bridge Road,
Chennai-600 003.

2.The Commercial Tax Officer
No.32, Integrated Commercial Taxes
Office Complex, Elephant Gate Bridge
Road, Chennai-600 003.

3. The Deputy State Tax Officer-I,
Sowcarpet Assessment Circle,
No.32, Integrated Commercial Taxes office Complex,
Elephant Gate Bridge Road,
Chennai-600 003.

KRISHNAN RAMASAMY J.

jd

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