IN THE HIGH COURT OF JUDICATURE AT MADRAS

**Dated : 21.04.2025**

Coram

**The Hon'ble Mr.Justice Krishnan Ramasamy**

**W.P.No.13838 of 2025**
**and**
**W.M.P.Nos.15542 and 15543 of 2025**

Tvl.V.S.R. Textiles,
Rep. by its Proprietor-Ramanathan Karupaiahpillai,
5, Apex Colony,
Komarapalayam,
Namakkal,
Tamil Nadu-638 183. ... Petitioner

..Vs..

The Deputy State Tax officer-2,
Office of the Deputy Commercial Tax Officer,
Kumarapalayam Assessment Circle,
Namakkal,
Salem. ... Respondent

**Prayer:** This Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari to call for the records relating to the impugned proceedings passed by the Respondent in Order vide GSTIN:33ACPPR5162F1ZF/2018-19 dated 10.04.2024 and summary order issued under Section 73 in FORM GST DRC 07 vide ref.no.ZD330424082427E dated 10.04.2024 along with consequential proceedings of rectification of order in FORM GST DRC 08 vide ref.no.ZD3311241323505 dated 18.11.2024 to quash the same.

For Petitioner : Ms.R.Hemalatha

For Respondent : Ms.Amirthapoonkodi Dinakaran
Government Advocate
(Taxes)

**ORDER**

The challenge in this writ petition is to the order dated 10.04.2024 passed by the respondent and to quash the same.

2. When the matter is taken up for hearing, the learned counsel for the petitioner submits that there are four issues involved in this writ petition one is with regard to Section 16 (4) of the Goods and Services Tax Act, 2017 (in short 'the Act') and the other issues pertain to payment of interest, penalty and interest on late payment of 3B. The issue pertaining to Section 16 (4) of the Act was already quashed by the order of this Court dated 17.10.2024 in W.P.Nos. 25081 of 2024 etc., batch. With respect to the other issues, the learned counsel for the petitioner would submit that the petitioner is now ready and willing to pay 25% of the disputed tax liability made by the respondent in the event of providing an opportunity to them to file their reply along with the required documents to substantiate their claim, for which the learned Government Advocate (Taxes)

has no serious objection.

3. In view of the above submission made by the learned counsel appearing on either side, since the issue pertaining to Section 16(4) of the Act was already quashed by the order of this Court dated 17.10.2024 in W.P.No.25081 of 2024 etc., batch, this writ petition is allowed with respect to the issue pertaining to Section 16 (4) of the Act alone. As far as other issues are concerned, this Court passes the following order:

(i) The order impugned herein is set aside and the matter is remanded to the respondent for fresh consideration on condition that the petitioner shall pay 25% of disputed tax to the respondent within a period of ***four weeks*** from the date of receipt of a copy of this order and the setting aside of the impugned order will take effect from the date of payment of the said amount.

(ii) The petitioner shall file their additional reply/objection along with the required documents, if any, within a period of two weeks thereafter.

(iii) On filing of such reply/objection by the petitioner, the respondent shall consider the same and issue a 14 days clear notice by fixing the date of personal hearing to the petitioner and thereafter, pass appropriate orders on merits and in accordance with law, after hearing the petitioner, as expeditiously as possible.

**21.04.2025**

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

The Deputy State Tax officer-2,
Office of the Deputy Commercial Tax Officer,
Kumarapalayam Assessment Circle,
Namakkal,
Salem.

**Krishnan Ramasamy,J.,**
arr

**W.P.No.13838 of 2025**

**21.04.2025**