



WEB COPY



W.P.No.15791 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 10.12.2025

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THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.15791 of 2025
and
W.M.P.Nos.17856 and 17858 of 2025

TVL.MUSTHAFA & CO.,
Represented by its Proprietor,
Mr.Musthafa Mohammed
No.97/49, Thambuchetty Street,
Mannady, Chennai,
Tamil Nadu – 641 004.

... Petitioner

-Vs-

Deputy State Tax Officer II
Harbour Assessment Circle,
No.32, Integrated Commercial Taxes Building, (Room No.325)
3rd Floor, Elephant Gate Bridge, Chennai-3.Respondent

Prayer:- Writ Petition filed under Article 226 of Constitution of India for the issuance of Writ of Certiorari, to call for the records of the respondent in Impugned Order dated 22.08.2024 in GSTIN 33AANPM9809L1Z3/2019-2020 for the FY 2019-2020 and quash the same as illegal, arbitrary and in violation of principle of natural justice.

For Petitioner : Ms.R.Kanishca
For M/s.Nathan & Associates
For Respondent : Mr.V.Prashanth Kiran,
Government Advocate (T)



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ORDER

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In this writ petition, the petitioner has challenged the order in DRC-07 dated 22.08.2024 passed by the Respondent for tax period 2019-2020. The impugned order was preceded by a notice in Form DRC-01 dated 27.05.2024, to which the petitioner did not reply and thus suffered the impugned order.

2. By the impugned order, the amount that has been confirmed against the petitioner is as follows:

(Amount in Rs.)		
	CGST	SGST
Excess claim ITC	94244	94244
Penalty due U/S.73(9)	10000	10000
Interest due U/S.50(3) (from 20.04.2020 to 22.08.2024) 1584 days delay	73619	73619
Penalty due U/S.123	5000	5000
Total tax due	1,82,863	1,82,863
Amount paid	NIL	NIL
Balance	1,82,863	1,82,863

3. The case of the petitioner is that on the identical issue along with other issues earlier a show cause notice in Form DRC-01 dated 13.12.2023 was issued and by a subsequent assessment order dated 31.08.2024 passed by the State Tax Officer for the tax period 2019-2020, the aforesaid demand was dropped.



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4. A reading of the impugned order dated 22.08.2024 passed by the respondent for tax period 2019-2020 along with the aforesaid assessment order dated 31.08.2024 passed by the State Tax Officer, indicates that *prima facie*, there is an overlapping in the demand that has been confirmed vide the impugned order dated 22.08.2024.

5. Considering the same, the case is remitted back to the respondent to pass a fresh order on merits. The petitioner shall file a reply to the Show Cause Notice in DRC-01 dated 27.05.2024 by treating the impugned order as an addendum within a period of 30 days from the date of receipt of a copy of this order.

6. This Writ Petition is disposed of with the above observations.
No costs. Connected W.M.Ps. are closed.

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nvi

Neutral Citation : Yes/No

To

Deputy State Tax Officer II
Harbour Assessment Circle,
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