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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27-11-2025

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 15483 of 2025
and W.M.P.No.17493 of 2025

Ms Hotel Ennordee International Private Limited,
Represented by its Authorized Signatory R.Sampath,
No.85/86, Grand Residence,
Arcot Road, Porur,
Tiruvallur, Chennai 600 116.

..Petitioner

Vs

The Assistant Commissioner
Porur Division, Chennai South Commissionerate,
O/o. The Assistant Commissioner Of CGST &
Central Excise,
Plot No. 2054, I Block, 12th Main Road,
II Avenue, Anna Nagar,
Chennai 600 040.

..Respondent

PRAYER – This Writ Petition is filed under Article 226 of the Constitution of India, seeking a Writ of Certiorari, calling for the records pertaining to the impugned order passed vide Order-In-Original No.07/2025-GST(AC) dated 03.02.2025 bearing DIN No.20250159TL0000520095 and the summary order passed in DRC-07 vide Reference No. ZD3302250576398 dated 06.02.2025 for the tax period July 2017 to March 2020 and quash the same.

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For Petitioner:	No appearance
For Respondent:	Mr.K.S.Ramasamy, Senior Standing Counsel

ORDER

There is no representation on behalf of the Petitioner despite the case being listed regularly and being taken up for hearing along with the batch of cases under Section 74 of the TNGST Act.

2.In this Writ Petition, the Petitioner has challenged the impugned Order-In-Original No.07/2025-GST (AC) dated 03.02.2025 passed by the Respondent Assistant Commissioner of Central Tax, Porur Division, Chennai South Commissionerate. By the impugned order, the proposal in Show Cause Notice No.69/24 (Deputy Director DGGI) dated 16.07.2024 for the period from July 2017 to March 2020 has been confirmed. The operative portion of the impugned order reads as under:-

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a. I confirm the demand of **Rs. 65,53,731/- (CGST Rs.32,76,855.5/- and SGST Rs.32,76,855.5/-)** (Rupees Sixty Five Lakh Fifty Three Thousand Seven Hundred and Thirty One Only) being the Short payment of Tax for the period from July, 2017 to March, 2020 from the taxpayer, under Section 74(9) of the Central / Tamil Nadu Goods and Services Tax Acts, 2017 as discussed in para 13 to 13.15 above;

b. I appropriate an amount of Rs. Rs.39,84,344/- (CGST Rs.19,92,172/- and SGST Rs.19,92,172/-) Paid vide DRC03 ARN AD3308240057917 dated 05.08.2024 (liability for the period 2017-18) as discussed in para 13.15 above.

c. I confirm the demand of interest of Rs.49,94,730/- (CGST Rs. 24,97,365/- and SGST Rs.24,97,365/-) on the amount already paid pertains to the period 2017-18 under Section 50(1) of CGST/SGST Act,2017 as discussed in para 13.16 above.

d. I charge appropriate interest payable on the unpaid amount of Rs.25,69,388/-(CGST Rs.12,84,694/- and SGST Rs.12,84,694-) for the aforesaid demand determined in Para 16 [a] above, from the taxpayer, under Section 50(1) of the Central / Tamil Nadu Goods and Services Tax Acts, 2017, for the short payment of GST.

e. I impose a penalty of **Rs. 65,53,731/- (CGST Rs.32,76,855.5/- and SGST Rs.32,76,855.5/-)** against the demand confirmed in para 23(a) above on the taxpayer, under Section 74(1) and 74(9) of the Central Goods and Services Tax Acts 2017 read with Section 122(2)(b) ibid for the offence committed under Section 122(iii), 122(x), 122(xv) and 122(xvii) of CGST/SGST Act,2017.

f. I appropriate a penalty amount of Rs.5,97,652/- (CGST Rs.2,98,826/- and SGST Rs.2,98,826/-) already paid vide DRC03 ARN AD330724028163D dated 16.07.2024.

g. I confirm an amount of Rs. **2,28,092/- ((CGST Rs.70,303/-, SGST Rs.70,303/- and IGST Rs.87,486/-) (Two Lakh Twenty Eight Thousand and Ninety Two Only)**} towards wrong availment of ITC

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after due date to avail ITC for the period January to March 2020 as per Section 16(4) of CGST/SGST Act 2017 applicable to Section 20 of IGST Act,2017 read with Section 16(5) of CGST/SGST Act,2017 under Section 74(1) and 74(9) of CGST/SGST Act,2017 applicable to Section 20 of IGST Act,2017 **and drop an amount of Rs.17,10,059/. (IGST Rs.3,58,381/-, CGST Rs.6,75,839/- and SGST Rs.6,75,839/-) under Section 16(5)** of CGST/SGST Act,2017 applicable to Section 20 of IGST Act 2017 as discussed in para 14.1 to 14.5 above.

h. I appropriate an amount of **Rs.2,28,092/-((CGST Rs.70,303/-, SGST Rs.70,303/- and IGST Rs.87,486/-) (Two Lakh Twenty Eight Thousand and Ninety Two Only))** in as much as they have paid the same vide DRC03 ARN AD3307240340885 dated 01.07.2024 as discussed in para 14.5 above.

i. I charge appropriate interest of **Rs.1,78,689/- (IGST Rs.68,509/-, CGST Rs.55,090/- and SGST Rs.55,090/-)** on the demand confirmed in para g above under Section 50(3) of the Central / Tamil Nadu Goods and Services Tax Acts, 2017 applicable to section 20 of IGST Act,2017.

j. I impose a penalty of **Rs.2,28,092/- (IGST Rs.68,509/-, CGST Rs.55,090/- and SGST Rs.55,090/-)** as stipulated in Section 122(2) (b) of the CGST/SGST Act,2017, applicable to Section 20 of IGST Act,2017 under Section 74(1) read with Section 74(9) of CGST/SGST Act,2017 read with Section 20 of IGST Act,2017.

3.The impugned orders is a detailed order, wherein the Respondent has also examined the submissions made on behalf of the Petitioner during personal hearing held on 19.09.2024 and on 04.10.2024 in presence of Mr.R.Sampath, the Executive Director of Hotel Ennordee along with Ms.Bhavani, Accountant and authorized representative of the Petitioner. The impugned order also records

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that the Petitioner's reply dated 07.10.2024 was considered before passing the impugned order. As such, there is no scope for interfering with the impugned orders as the impugned order is a detailed order and does not reflect any procedural vice for it to be interfered under Article 226 of the Constitution of India. Therefore, the Writ Petition is liable to be dismissed.

4.Therefore, this Writ Petition is dismissed with a liberty to file an appeal before the appellate authority under Section 107 within a period of 30 days from the date of receipt of a copy of this order, considering the fact that the impugned order dated 03.02.2025 has been challenged in this Writ Petition within the period of limitation prescribed for filing the appeal, on 15.04.2025.

5.With the above direction, the Writ Petition is disposed. No costs. Consequently, connected Miscellaneous Petition is closed.

27-11-2025

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

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C.SARAVANAN, J.

GSA

To

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