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IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 10.06.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.15897 of 2025
& W.M.P.Nos.17988 & 17986 of 2025

Mr S Balamurugan
Proprietor Of Ms Kabaleeswar
Chemicals,No.1, Sundarabhavanam, Block
No.3, Mullai Garden Street, K.K Nagar,
Kannakurichi, Salem 636 008.

... Petitioner

Vs.

The State Tax Officer
Ayyothyapattinam Assessment
Circle,Integrated Commercial Taxes Office
Complex,Room No.327,3rd
Floor,No.17,Pitchards Road,Salem 636007

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, to call for the records of the respondent in Show Cause Notice in Form GST DRC-01 Vide Reference No.ZD3311241908767 dated 23.11.2024 and consequential order passed in GSTIN/33AJTPB8809N2ZM/2020-21 dated 21.02.2025 along with Form GST DRC-07 Vide Reference No.ZD3302252200262 dated 21.02.2025 and quash the same as

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unjustified, arbitrary and non-application of mind, apart from being violation of principles of natural justice an also direct the respondent to refund the entire Input tax credit reversed by the petitioner through DRC-03 as correctly availed ITC on capital goods

For Petitioner : Mr.G.Aniesh

For Respondent : Ms.P.Selvi, GA

ORDER

This writ petition has been filed challenging the impugned show cause notice dated 23.11.2024 and the impugned assessment order dated 21.02.2025 passed by the respondent.

2. The learned counsel for the petitioner would submit that in this case, initially, the show cause notice dated 23.11.2024 was issued by the respondent, for which a detailed reply dated 20.12.2024 and the additional submission dated 30.01.2025 were filed by the petitioner. Thereafter, the impugned order dated 21.02.2025 came to be passed by the respondent, wherein three issues were dropped out of four issues. Further, he would submit that the said assessment order was passed by

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the respondent without considering the reply filed by the petitioner in a proper manner and hence, he requests this Court to set aside the said impugned order.

3. In reply, the learned Government Advocate appearing for the respondent would submit that in this case, the reply and the additional submission, filed by the petitioner, were duly considered by the respondent while passing the impugned order and the respondent has also elaborately discussed about each and every objections raised by the petitioner. Hence, she would contend that the question of non-consideration of reply will not arise and prays for dismissal of this petition.

4. Heard the learned counsel for the petitioner and the learned Government Advocate appearing for the respondent and also perused the materials available on record.

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5. In the case on hand, initially, a show cause notice was issued on 23.11.2024, whereby 4 issues were raised by the respondent. Upon receipt of the said show cause notice, a detailed reply was filed by the petitioner on 20.12.2024. Subsequently, an additional submission was also filed by the petitioner on 30.01.2025. Thereafter, the impugned order dated 21.02.2025 came to be passed, wherein, the respondent had confirmed one issue and dropped the other three issues.

6. According to the petitioner, the respondent had not considered the reply filed by the petitioner in a proper manner and they had passed a non-speaking order. However, on perusal of the impugned order, it is crystal clear that the respondent had duly considered the reply filed by the petitioner and elaborately discussed with regard to each and every objections raised therein. After the due consideration, being satisfied with the said reply, the respondent had dropped the proceedings with regard to the three demands, which were raised in the show cause notice. In such case, this Court does not find any substance in the submissions

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made by the petitioner and hence, the impugned order passed by the respondent does not need any interference of the Court.

7. In view of the above, this Court is inclined to dismiss the present petition. Accordingly, this writ petition is dismissed. No cost. Consequently the connected miscellaneous petitions are also closed

10.06.2025

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

To

The State Tax Officer
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