



WP No.16197 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 16.05.2025

CORAM :

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

WP No.16197 of 2025
and WMP Nos.18323 & 18324 of 2025

Deepam Enterprises Rep by its
Proprietor Mr.Appavoo Ranganathan,
GSTIN33BUJPR9201A1ZX,
Ground Floor, No.27C/A3, New No.12,
Seeyalam 1st Lane, Villivakkam,
Chennai, Tamil Nadu-600 049. .. Petitioner

Vs.

The Assistant Commissioner (ST)
Villivakkam Assessment Circle,
No.1, PAPJM Building (Annexure),
2nd Floor, Greams Road,
Chennai-600 006. .. Respondent

Prayer: Petition filed under Article 226 of the Constitution of India, praying for issuance of a Writ of Certiorarified Mandamus, calling for the records on the file of the respondent impugned order GST:33BUJPR9201A1ZX/2019-20 in Rf.No.ZD3308240911297 dated 12.08.2024 under Section 73 of GST Act-2017 and Quash the same and direct the respondent to permit the petitioner to pay the difference in GSTR-3B vs GSTR-2A/GSTR-2B excluding the interest and penalty.

For Petitioner : Ms.V.K.Bhuvaneshwari
For Respondent : Ms.K.Vasanthamala



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Government Advocate (Tax)

ORDER

WEB COPY Heard both sides.

2. The petitioner challenges the impugned order dated 12.8.2024 passed by the respondent calling upon the petitioner to pay a sum of Rs.54,63,364/-, including the interest in penalty.

3. The learned counsel for the petitioner points out that the impugned proceedings rest on the premise that the petitioner did not file his returns.

4. It has been demonstrated before me that returns were in fact filed and the payments to the tune of Rs.57,95,074/- has been made.

5. I wanted to know as to why the petitioner did not participate in the impugned proceedings and why he did not challenge it in time.

6. It is submitted that the petitioner concern is a proprietary concern. In fact, the son of the Proprietor was seriously ill during the relevant period and that he passed away during November 2024.



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WEB COPY 7. Considering the special facts and circumstances of this case, the order impugned in the writ petition is set aside. The matter is remitted to the file of the respondent. The petitioner will appear before the respondent on 04.06.2025 at 3.00 p.m. The petitioner shall produce the materials now placed before me and it is for the respondent to verify the same and pass a fresh order on merits and in accordance with law. It is further stated that by way of implementing the impugned order, the petitioner's bank account has also been frozen. The same shall stand lifted forthwith.

8. The Writ Petition is allowed with the above directions. No costs. Consequently, connected miscellaneous petitions are closed.

16.05.2025

Index: Yes/No
Neutral Citation: Yes/No

Issue order copy by 20.05.2025.

ars/dk



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G.R.SWAMINATHAN, J.

ars/dk

To

The Assistant Commissioner (ST)
Villivakkam Assessment Circle,
No.1, PAPJM Building (Annexure),
2nd Floor, Greams Road,
Chennai-600 006.

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