



W.P.No.20049 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 30.10.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.20049 of 2025

and

W.M.P.No.22600 of 2025

M/s.V.N.Enterprises,
Represented by its Partner,
Mr.Neo Solomon,
No.3, Arul Nagar Main Road,
Irumbuliyur,
Chennai - 600 059.

... Petitioner

Vs.

The Assistant Commissioner (ST) (FAC),
Selaiyur Assessment Circle,
Greenway Road, R.A.Puram,
Mylapore Taluk Office Building,
Chennai - 600 028.

... Respondent

PRAYER : Petition filed under Article 226 of the Constitution of India praying for issuance of writ of certiorari, to call for the impugned proceedings of the respondent in GSTIN:33AALFV1601R1ZV/2023-24 dated 22.03.2025 and the connected order under Section 74 dated 24.03.2025 and the summary of the order in Form GST DRC-07 dated 24.03.2025 issued in Reference No.ZD3303251870641 and quash the same as passed contrary to Section 74 of the Central Goods and Service Tax Act, 2017 read with the provisions of the Tamil Nadu Goods and Services Tax Act, 2017 and also passed in contrary to the principles of natural justice.



W.P.No.20049 of 2025

For Petitioner : Mr.P.Rajkumar
For Respondent : Ms.Amirta Poonkodi Dinakaran
Government Advocate

ORDER

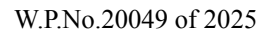
The petitioner is before this Court against the impugned order dated 22.03.2025.

2. The petitioner has participated in the proceedings which was initiated by issuance of notice in DRC-01 dated 11.12.2024.

3. By the impugned order, the respondent has confirmed the demand as detailed below:

<i>Demand Details</i>				
Details	Tax	Interest	Penalty	Total
IGST	0	0	0	0
CGST	0	19225	117013	136238
SGST	0	19225	117013	136238
Cess	0	0	0	0
Total	0	38450	234026	272476

4. Although the learned counsel for the petitioner would submit



5. Under these circumstances, this Writ Petition stands disposed of
liberty to the petitioner to file statutory appeal before the Appellate
within a period of thirty days from the date of receipt of a copy of
r. No costs. Consequently, connected miscellaneous petition is

30.10.2025

To
The Assistant Commissioner (ST) (FAC),
Selaiyur Assessment Circle,
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C.SARAVANAN, J.

vji

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