IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED : 23.06.2025
Coram
The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.No.19701 of 2022
and
W.M.P.Nos.19022 & 19025 of 2022

M/s. Dhana Lakshmi Engineering Works
Rep. by its Proprietor Mr.Lakshmanan
1/160A New Street, Vellore-632 055. ..Petitioner

Vs.

The Superintendent
GST and Central Excise
Vellore Range/Vellore Division
Central Revenue Buildings Officers Line
Vellore-632 001. ...Respondent

Prayer

Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari to call for records of the respondent proceedings in O.C. No. 142 / 2022 dated 31.05.2022 quash the same being illegal, invalid, without Jurisdiction and violated the principles of natural justice and contrary to the law.

For Petitioner : Mr.D.Vijayakumar

For Respondent : Mr.Rajendran Raghavan
Senior Panel Counsel

Order

The challenge in this Writ Petition is to the proceedings issued by the respondent dated 31.05.2022 and to quash the same.

2. Mr.D.Vijayakumar, learned counsel appearing for the petitioner would submit that the petitioner, in their regular course of business made purchases from registered suppliers for the year 2017-18 and claimed ITC, however, the respondent, without any proper enquiry, based on certain discrepancies found in the web portal, issued Form GST ASMT-10 to the petitioner, to which, the petitioner filed reply dated 27.06.2021, stating that the reversal of ITC due to non-filing of returns on the supplier end, cannot be put against the purchaser/petitioner, however, the respondent has not initiated any inquiry against the petitioner's supplier, and hence, the petitioner has filed the present Writ Petition, challenging the ASMT-10 notice dated.

3. Mr.Rajendran Raghavan, learned Senior Panel Counsel for respondent would submit that the Writ Petition is premature in nature, inasmuch as, only ASMT-10 notice has been issued by the respondent, to which, the petitioner has already filed a reply dated 27.06.2021, thereafter, Notice in Form GST DRC-01A and Form GST DRC-01 would be issued and the petitioner would be afforded with an opportunity of hearing, based on which, appropriate decision would be taken by the respondent in accordance with law, and as per the instructions now obtained from the respondent-Department, so far, no orders have been passed by the respondent based on the reply filed by the petitioner, and hence, prays for dismissal of the Writ Petition.

4. In response, the learned counsel appearing for the petitioner would submit in the event, if no order is passed, then, the petitioner seeks leave of this Court to withdraw the Writ Petition with liberty to file additional reply and participate in the proceedings.

5. Taking into consideration of the submissions made on either side and on perusal of the materials available on record, this Court is of the view that the Writ Petition is premature in nature, since, the matter is only at the stage of issuance of ASMT-10 notice, and as rightly pointed out by the learned Government Advocate for the respondent, the petitioner can very well file their reply along with supportive documents, participate in the proceedings and offer their explanation before the respondent/Authority, instead of seeking judicial intervention at this stage, which cannot be entertained. However, considering the fact that the petitioner has already filed reply, and as per the instructions received from the respondent-Department, so far, no orders have been passed based on such reply, coupled with the request now made by the learned counsel for the petitioner, seeking leave of this Court to withdraw the Writ Petition granting liberty to file additional reply to the notice that is impugned herein, this Court is inclined to pass the following orders:-

i) The petitioner is granted liberty to file additional reply along with supportive documents, if any, which, shall be taken into consideration by the respondent before passing orders.

6. Accordingly, this Writ Petition is dismissed granting liberty as stated above. No costs. Consequently, connected Miscellaneous Petitions are closed.

23.06.2025

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Index : yes/no
Neutral Citation : yes/no

To
The Superintendent
GST and Central Excise
Vellore Range/Vellore Division
Central Revenue Buildings Officers Line
Vellore-632 001.

Krishnan Ramasamy,J.,

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W.P.No.19701 of 2022

23.06.2025