IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30-06-2025

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THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 23428 of 2025
and W.M.P.No.26285 & 26287 of 2025

M/s.S Cube Protech
Represented by its Proprietor
Mr.Vincent Samuel,
Old No.11, New No.18,
Mukki Amman Koil Street,
Chintadripet, Chennai-600 002.

Petitioner(s)

Vs

The State Tax Officer
Chintadripet Assessment Circle,
No.1, PAPJM Annex Building,
First Floor, Room No.A-104,
Greams Road, Chennai-600 006.

Respondent(s)

PRAYER:

This writ petition has been filed under Article 226 of the Constitution of India, praying for issuance of Writ of Certiorari, calling for the records pertaining to the Impugned order dated 24.02.2025 passed by the Respondent herein against the petitioner's firm vide GSTIN-33CTYPS2182L1ZT - in Reference No.ZD330225247084P, for the assessment year 2020-2021 and quash the same.

For Petitioner(s): Mr.K.M.Malarmannan

For Respondent(s): Mr.V.Prashanth Kiran,
Government Advocate (taxes)

ORDER

This writ petition has been filed challenging the impugned order dated 24.02.2025 passed by the respondent.

2. Mr.V.Prashanth Kiran, learned Government Advocate, takes notice on behalf of the respondent. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

3. The learned counsel for the petitioner would submit that in this case, the respondent has issued show cause notice to the petitioner on 24.11.2024, for the issues (a) excess ITC availed in GSTR-3B compared to the Tax on inward supplies declared in GSTR-1, (b) Declaration of ineligible ITC, (c) Interest on belated payment and (d) delay in filing return in GSTR-1 and called for

objections on the issues made in Show Cause Notice, for which a detailed reply was sent on 23.12.2024 and 30.01.2025, respectively. However, without considering the said replies, the respondent issued the impugned order dated 24.02.2025. Challenging the same, the petitioner has come forward with the present writ petition.

4. Further, he would submit that the petitioner is willing to pay Rs.3,00,000/- of the disputed tax amount to the respondent. Hence, he requests this Court to grant an opportunity to the petitioner to present their case before the respondent by setting aside the impugned order.

5. On the other hand, the learned Government Advocate appearing for the respondent would submit that the petitioner has not produced the relevant documents before the assessing officer. Hence, the impugned order was passed. Even, if this Court is inclined to remand the matter to the respondent, the same would be considered and appropriate order will be passed, subject to the payment of Rs.3,00,000/- of the disputed tax, as agreed by the petitioner.

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

7. In the case on hand, it is evident that the show cause notice dated 24.11.2024 was issued to the petitioner, for which a detailed replies were filed on 23.12.2024 and 30.01.2025. In such circumstances, this Court is of the view that the impugned order was passed. No doubt, the respondent has provided sufficient opportunity to the petitioner to submit their reply, however, the petitioner was not in a position to arrange the requisite documents, within a time frame stipulated by the respondent. Hence, this Court is inclined to give one more opportunity to the petitioner to put forth their contention before the respondent, since the reason assigned by the petitioner appears to be genuine, subject to the payment of Rs.3,00,000/- of disputed tax, as agreed by the petitioner. Accordingly, this Court passes the following order:-

(i) The impugned order dated 24.02.2025 is set aside and the matter is remanded to the respondent for fresh consideration on condition that the petitioner shall pay

Rs.3,00,000/- of disputed tax amount as well as admitted late fee and interest to the respondent within a period of four weeks from the date of receipt of a copy of this order. The setting aside of the impugned order will take effect from the date of payment of the said amount.

(ii) The petitioner shall file their reply/objection along with the required documents, if any, within a period of two weeks from the date of payment of amount as stated above.

(iii) On filing of such reply/objection by the petitioner, the respondent shall consider the same and issue a 14 days clear notice, by fixing the date of personal hearing, to the petitioner and thereafter, pass appropriate orders on merits and in accordance with law, after hearing the petitioner, as expeditiously as possible.

8. With the above directions, this writ petition is disposed of. No costs. Consequently, the connected miscellaneous petitions are also closed.

30-06-2025

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

KRISHNAN RAMASAMY,J.

vm

To

The State Tax Officer
Chintadripet Assessment Circle
No.1, PAPJM Annex Building,
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Greams Road, Chennai-600 006.

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