IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 18.09.2025

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. No. 23863 of 2025
and
W.M.P. Nos. 26867 & 26869 of 2025

M/s. Chandra Reddy Electricals,
Rep., by its proprietor,
Venkatarathnam Karlapudi ...Petitioner

Versus

The Assistant Commissioner (ST)
Washermenpet Assessment Circle,
Integraed Commercial Taxes Office Complex,
Room No.206, No.1275/3, Bridge Road, Vepery,
Chennai – 600 003. ...Respondent

Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorarified mandamus, to call for the entire records of impugned assessment order passed by the respondent herein in GSTIN:33ALMPK9299A1ZU/2019-2020 dated 30.08.2024 vide Reference ID:ZD330824298396T for the financial year 2019-2020, quash the same and consequently direct the respondent to pass an order after considering the certificate issued by ISRO vide No.IPRC/ACCTS/CMG/2024-25 dated 25.09.2025.

For Petitioner : Mr. K.B. Hariharan

For Respondent : Mr. V. Prashanth Kiran,
Government Advocate

ORDER

The Petitioner is before this Court against the impugned order dated 30.08.2024. The impugned order was preceded by a notice in DRC-01 dated 30.05.2024 for the tax period between April 2019 – March 2020.

2. The Petitioner has replied to the same and was heard before the impugned order was passed. Facts on record reveal that three defects were pointed out in the aforesaid show cause notice. In respect of the first and second defect, demands have been dropped. Insofar as the third defect i.e., discrepancy between the information in GSTR-7 at the recipients end and the petitioner's GST advance (monthly outward supply), the Petitioner was required to submit the required certificate to substantiate the position.

3. According to the Petitioner, the Petitioner has indeed given the particulars in the reply dated 12.06.2024 and 25.06.2024. However, without considering the same, the Respondent has confirmed the demand against the Petitioner. It is further submitted that the post facto Petitioner has also

secured a certificate from the recipient, namely, ISRO Propulsion Complex (IPRC) dated 25.09.2024 in terms of Circular No.183.

4. Be that as it may. Since the Petitioner has obtained the certificate dated 25.09.2024 to establish the purported discrepancy between the GSTR-7 of the recipient of service namely ISRO Propulsion Complex (IPRC) post facto, I am of the view that the matter can be remitted back to the Respondent to pass a fresh order taking note of the above, in the light of Petitioner's reply already on record. The Respondent is directed to pass a fresh order on merits within a period of two months from the date of receipt of copy of this order.

5. Accordingly, the impugned order is quashed and this Writ Petition is disposed of with the above directions. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

18.09.2025

Index : Yes/No
Neutral Citation :Yes/No
AT

C.SARAVANAN, J.

AT

To
The Assistant Commissioner (ST)
Washermenpet Assessment Circle,
Integraed Commercial Taxes Office Complex,
Room No.206, No.1275/3, Bridge Road, Vepery,
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