IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 09.07.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.24830 of 2025
& W.M.P.Nos.27995 & 27997 of 2025

Tvl.R.V.Impex,
Rep. by its Proprietor,
Thiru Yatindra Kumar,
No.43, Old No.21/1,
Muniyappan Street,
Kondithope,
Chennai - 600 079. ... Petitioner

Vs.

1.Deputy State Tax Officer,
Vallalar Nagar Assessment Circle,
Integrated Commercial Taxes Office Complex,
No.32, Elephant Gate Bridge Road,
Vepery, Chennai - 600 003.

2.Deputy Commissioner (ST),
GST Appeal, Chennai-II,
CT Main Building,
2nd Floor, Greams Road,
Chennai - 600 006. ... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari calling for the impugned order on the file of the first respondent in DRC-7 Ref.No.ZD330724342752E dated 30.07.2024 passed under Section 73 of the Tamil Nadu Goods and Service Tax Act, 2017 read with Central Goods and Service Tax Act, 2017 herein after referred to as GST Act, 2017 and order in reference ARN/AD330525116321M dated 03.06.2025 dated passed by the second respondent and quash the same.

For Petitioner	:	Mr.Suresh.T
For Respondents	:	Mrs.K.Vasanthamala, Government Advocate (T)

ORDER

This writ petition has been filed challenging the impugned orders dated 30.07.2024 & 03.06.2025, respectively passed by the respondents.

2. Mrs.K.Vasanthamala, learned Government Advocate, takes notice on behalf of the respondents. 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, a show cause notice dated 11.11.2022 was issued to the petitioner,

alleging that they have claimed and availed excess input tax credit than available in Form GSTR2A, for which a detailed reply along with documentary evidence has been filed by the petitioner. However, without considering the said reply, the first respondent passed the impugned order dated 30.07.2024, recording that no reply was received from the tax payer. Challenging the said order dated 30.07.2024, the petitioner filed a rectification application, which was rejected by the first respondent on 23.05.2025. Aggrieved over the same, the petitioner has preferred an appeal before the second respondent, which was also rejected, vide order dated 03.06.2025 on the aspect of limitation, since the same was filed after a delay of 84 days. Hence, this writ petition has been filed.

4. Further, he would submit that the petitioner has already deposited 10% of the disputed tax amount to the respondents and now, the petitioner is willing to pay 15% of the disputed tax amount. Hence, he requests this Court to grant an opportunity to the petitioner to present their case before the respondents by setting aside the impugned assessment order dated 30.07.2024.

5. On the other hand, the learned Government Advocate appearing for the respondent would fairly admit that no opportunity of personal hearing was provided to the petitioner prior to the passing of impugned assessment order. Therefore, she requested this Court to remit the matter back to the respondents, subject to the payment of 15% of the disputed tax amount by the petitioner.

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

7. In the case on hand, it is evident that the show cause notice was issued to the petitioner, for which a detailed reply was also filed. However, without considering the same, the first respondent passed the impugned order dated 30.07.2024. Against which a recitification application was filed and the same was rejected by the first respondent. Challenging the said rejection of rectification application, the petitioner preferred an appeal with a delay of 84 days, that too was rejected by the

second respondent on the ground of limitation.

8. Further, it was submitted by the learned counsel for the petitioner that the petitioner has already paid 10% of disputed tax amount at the time of filing the appeal and now, he is willing to pay additional 15% of the disputed tax amount to the respondents. In such view of the matter, this Court is inclined to quash the impugned rejection order dated 03.06.2025 passed by the second respondent and to set aside the impugned assessment order dated 30.07.2024 passed by the first respondent. Accordingly, this Court passes the following order:-

> (i) The impugned rejection order dated 03.06.2025 is hereby quashed.
>
> (ii) The impugned order dated 30.07.2024 is set aside and the matter is remanded to the respondents for fresh consideration on condition that the petitioner shall pay 15% of the disputed tax amount to the respondents 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.

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

(iv) 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.

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

09.07.2025

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

To

1.Deputy State Tax Officer,
Vallalar Nagar Assessment Circle,
Integrated Commercial Taxes Office Complex,
No.32, Elephant Gate Bridge Road,
Vepery, Chennai - 600 003.

2.Deputy Commissioner (ST),
GST Appeal, Chennai-II,
CT Main Building,
2nd Floor, Greams Road,
Chennai - 600 006.

KRISHNAN RAMASAMY.J.,

vm

W.P.No.24830 of 2025
and W.M.P.Nos.27995 & 27997 of 2025

09.07.2025