IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 21.07.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.26171 of 2025
& W.M.P.Nos.29473 & 29475 of 2025

M/s.Keerthana Traders,
Rep. by its Proprietrix R.Rani,
No.30B, Venkaraman Street,
Nagarasampatti,
Krishnagiri - 635 204. ... Petitioner

Vs.

The Assistant Commissioner (ST),
Krishnagiri-II Circle,
Krishnagiri. ... Respondent

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari calling for the records of the respondent in his proceedings in GSTIN: 33AONPR2397JIZC/2017-18, quash the order dated 29.12.2023 passed therein.

For Petitioner : Mr.P.V.Sudakar

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

ORDER

This writ petition has been filed challenging the order dated 29.12.2023 passed by the respondent.

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

3. The learned counsel for the petitioner would submit that in this case, the petitioner was issued with an intimation notice dated 21.09.2023 for the financial year 2017-18, alleging excess availment of ITC based on mismatch between GSTR-3B and GSTR-2A, mismatch between GSTR-3B and GSTR-9, non-payment of the tax on rent and proposed to levy tax on sundry debtors. Thereafter, the respondent issued a notice of hearing on 05.12.2023 and intimated the date of personal hearing on 14.12.2023. Subsequently, the petitioner has filed a reply dated 18.12.2023. After filing of the reply, nothing was heard from the respondent. While so, the petitioner was served with a recovery notice dated 06.06.2025, called upon the petitioner to make payment on the outstanding liability for

2017-18, 2020-21 and 2021-22. Upon receiving the intimation notice, the petitioner came to know that the impugned order dated 29.12.2023 was passed and same was uploaded in the GST common portal. Challenging the said order dated 29.12.2023, the present writ petition has been filed.

4. According to the learned counsel for the petitioner, the petitioner's accountant is the one who handled all the files of the petitioner's firm and he has failed to inform about the impugned order to the petitioner and they came to know about the same, only after receiving the recovery notice dated 06.06.2025 from the respondent. Hence, he requests this Court to pass appropriate orders.

5. Learned Government Advocate appearing for the respondent has strongly opposed for the contentions made by the petitioner and submitted that in this case, the impugned order was passed as early as on 29.12.2023. Moreover, the major issue in the case on hand is that, while calculating the turn over, the petitioner has suppressed a sum of Rs.73,30,588/- on sundry debtors. However, he fairly submitted that this

Court may pass appropriate orders, subject to the payment of any pre-deposit by the petitioner.

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

7. Admittedly, the impugned order was passed on 29.12.2023. However, in the present case on hand, the petitioner has came to know about the same, only after receiving the recovery notice dated 06.06.2025, since, his account has failed to bring to their knowledge. Though, the said reason assigned by the petitioner appears to be genuine, this Court is not inclined to entertain this writ petition, however in the interest of justice, this Court grants one more opportunity to the petitioner to file an appeal against the aforesaid impugned order, subject to the following terms:-

> (i) The petitioner is directed to file an appeal before the appellate authority, by challenging the aforesaid impugned order dated 29.12.2023,

subject to the payment of Rs.15,00,000/-, out of total disputed tax of Rs.23,28,792/- (The said sum of Rs.15,00,000/- shall be treated as 10% of disputed tax amount towards statutory pre-deposit for filing the appeal), within a period of two weeks from the date of receipt of a copy of this order.

(ii) Upon production of proof for the payment of said amount, the Appellate Authority shall consider the said appeal filed by the petitioner on its own merits and in accordance with law, by providing sufficient opportunity to the petitioner, without pressing for limitation and the respondent is directed to instruct the concerned Bank to release the attachment, and de-freeze the bank account of the petitioner, immediately upon the production of a copy of this order.

Accordingly, this writ petition stands dismissed. No costs. Consequently, the connected miscellaneous petitions are also closed.

21.07.2025

Speaking/Non-speaking order

Index : Yes / No
Neutral Citation : Yes / No
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To:

The Assistant Commissioner (ST),
Krishnagiri-II Circle,
Krishnagiri.

KRISHNAN RAMASAMY.J.,

vm

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