IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 25.07.2025

CORAM
THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.27168 of 2025
& W.M.P.Nos.30486 & 30487 of 2025

M/s Danush Interiors & Contractors,
Rep. by its Proprietor,
Yaddula Damodar Reddy,
No:60, Eldams Road, Alwarpet,
Chennai - 600 018. ... Petitioner

Vs.

The State Tax officer-1, Review,
Office of the Joint Commissioner (ST),
Chengalpattu Intelligence,
Station: No.870/2A, 1st floor,
Kanchipuram High Road, Thimmavaram Post,
Chengalpattu - 603 101. ... Respondent

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari calling for the impugned order dated 14.10.2024 in Order No: GSTIN: 33AAIPR4465Q1ZZ/2022-23 issued by the respondent and quash the same.

For Petitioner : Mr.S.Prabakaran,

For Respondent : Mrs.K.Vasanthamala,
Government Advocate (T)

ORDER

This writ petition has been filed challenging the impugned order dated 14.10.2024 passed by the respondent.

2. Mrs.K.Vasanthamala, learned Government Advocate (Taxes), takes notice on behalf of the respondent. By consent of the parties, this 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, the show cause notice was issued to the petitioner on 07.12.2023, alleging following discrepancies; a) Tax not paid on rental income (Agricultural land) b) Tax payable under RCM c) Tax not paid sale on car d) Ineligible ITC u/s.17(5) e) Sundry creditors ITC to be reversal f) Excess claim of ITC GSTR-3B vs.GSTR-2A. For the said show cause notice, the petitioner has submitted a detailed reply on 26.01.2024 along

with supporting documents. Without considering the said reply of the petitioner, the respondent passed the impugned order dated 14.10.2024, which is a violation of Principles of Natural Justice. Hence, he prays this Court to set aside the impugned order and pass appropriate orders.

4. On the other hand, the learned Government Advocate (Taxes) appearing for the respondent had strongly opposed for the request made by the petitioner and would submit that the assessment order came to be passed only after considering the reply filed by the petitioner and only after affording an opportunity of personal hearing to the petitioner. Further, she would submit that despite opportunities being given to the petitioner, they failed to submit the required documents. It is his further contention that if the petitioner is aggrieved over the assessment order dated 14.10.2024, the only recourse available to them is to file an appeal before the appellate authority against the said order.

5. In reply, the learned counsel for the petitioner would submit that the time limit for filing the appeal has already been expired. Hence,

he requests this Court to condone the delay and grant liberty to file appeal against the order dated 14.10.2024. Further, he would submit that the petitioner is willing to pay 20% of the disputed tax amount to the respondent, i.e., 10% towards statutory pre-deposit for filing the appeal along with additional 10% to condone the delay. Hence, he requests this Court to pass appropriate orders.

6. The learned Government Advocate (Taxes) appearing for the respondent has acceded to the above submission made by the learned counsel for the petitioner and requests this Court to pass any appropriate order with regard to filing of appeal.

7. Heard the learned counsel for the petitioner and the learned Government Advocate (Taxes) appearing for the respondent and also perused the materials available on record.

8. In the case on hand, initially, show cause notice was issued to the petitioner on 07.12.2023, for which the petitioner submitted its reply

on 29.01.2025. It is stated by the petitioner by the petitioner that without considering the reply filed by the petitioner, impugned order has been passed. But it is the contention of the respondent that since the petitioner has not filed the supporting documents to substantiate its claim, impugned order has been passed, confirming the proposals in the show cause notice.

9. Considering the above facts and circumstances of the case and considering the fact that the petitioner is now willing to pay 20% of the disputed tax amount to the respondent, this Court is inclined to dismiss this writ petition by granting liberty to the petitioner to file appeal against the order dated 14.10.2024.

11. Accordingly, this writ petition is dismissed. While dismissing this petition, this Court grants liberty to the petitioner to file an appeal, against the order dated 14.10.2024, before the concerned Appellate Authority subject to the payment of 20% of the disputed tax amount (10% of disputed tax amount towards statutory pre-deposit for filing the

appeal along with additional 10% of disputed tax amount) within a period of 2 weeks from the date of receipt of a copy of this order. 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. No costs. Consequently, the connected miscellaneous petitions are also closed.

25.07.2025

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

The State Tax officer-1, Review,
Office of the Joint Commissioner (ST),
Chengalpattu Intelligence,
Station: No.870/2A, 1st floor,
Kanchipuram High Road, Thimmavaram Post,
Chengalpattu - 603 101.

KRISHNAN RAMASAMY.J.,

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