IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 29.07.2025

CORAM
THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.27809 of 2025
and W.M.P.Nos.31149, 31150 & 31151 of 2025

Tvl.Indian Foot Wear,
Rep. by its Proprietor
Mr.Abdulsalam Habeeb Rahman,
No.Y-2.NA, Ramamoorthy Road, North Housing Unit,
Coimbatore - 641 026. ... Petitioner

Vs.

1.The Deputy State Tax Officer,
Office of the Deputy Commercial Tax Officer,
Perur Assessment Circle,
Coimbatore - 641 018.

2.The Branch Manager,
Karurvysya Bank,
No.8/450A, Palakad Main Road,
Kuniyamuthur,
Coimbatore - 641 008. ... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari calling for the records on the files of the impugned order passed by the first respondent in Impugned Order vide GSTN: 33AFEPH2515N1ZM/2020-21 dated 21.02.2025 along with consequential order vide Form GST DRC-07 bearing a Reference No:ZD330225223921R dated 21.02.2025 for the tax period 2020-21 and quash the same.

For Petitioner	:	Mr.S.Rajendran
For Respondent 1	:	Mr.C.Harsha Raj, Special Government Pleader

ORDER

This writ petition has been filed challenging the impugned order dated 21.02.2025 passed by the first respondent.

2. Mr.C.Harsha Raj, learned Special Government Pleader, takes notice on behalf of the first 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 petitioner was issued with a show cause notice dated 21.11.2024, alleging discrepancies between the GSTR 3B Vs GSTR2A

return and ITC claims. For which, the petitioner sent a reply dated 20.02.2025. However, without considering the said reply and providing an opportunity of personal hearing, the first respondent passed an impugned order dated 21.02.2025 stating that "the tax payer's reply is not acceptable". Therefore, this petition has been filed.

4. Further, he would submit that due to Covid-19 pandemic, the petitioner was not in a position to mention the stock positions and the input supplies. Now, the petitioner is willing to pay 25% 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 Special Government Pleader appearing for the first respondent would submit that the petitioner was afforded with an opportunity of personal hearing on 06.01.2025, 13.01.2025 and 27.01.2025 for submitting their explanation along with supporting documents. However, the petitioner has failed to produce the

requisite material evidence to substantiate their case. Hence, he submitted that in the event if this Court is inclined to remit back the matter to the first respondent, the same would be considered and appropriate orders will be passed in accordance with law, subject to the payment of 25% of the disputed tax by the petitioner.

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

7. In the case on hand, on perusal of the impugned assessment order, it is evident that the petitioner has not furnished any material facts including the stock position, output supplies and input supplies. Though, they have these details with them, due to the ill advice of the consultant, they have not filed the same at the time of filing the reply. Now, the petitioner is willing to file the aforesaid materials by way of reply to the first respondent. Further, it was submitted by the learned counsel for the petitioner that the petitioner is willing to pay 25% of the

disputed tax amount to the first respondent. In such view of the matter, to meet the interest of justice, this Court is inclined to grant one more opportunity to the petitioner by setting aside the impugned order. Accordingly, this Court passes the following order:

(i) The impugned order dated 21.02.2025 is set aside and the matter is remanded to the first respondent for fresh consideration on condition that the petitioner shall pay 25% of disputed tax amount to the first respondent within a period of three 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 first 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.

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

29.07.2025

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

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KRISHNAN RAMASAMY.J.,

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