IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 22.09.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. No. 28121 of 2025
and
W.M.P. Nos.31551 & 31552 of 2025

Tvl.Madhava Agencies,
Represented by its Proprietor,
Thiru Sethu Madhavan,
No.95, Narayana Mudali Street,
Sowcarpet,
Chennai – 600 079. ... Petitioner

Vs

1.Deputy State Tax Officer,
NSC Bose Road Assessment Circle,
No.32, Integrated Commercial Taxes,
Office Complex,
Elephant Gate Bridge Road,
Chennai – 600 003. ... Respondent

Prayer: Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, calling for the impugned order on the file of the respondent in DRC-07 Ref.No.ZD331223175371Q dated 22.12.2023 passed under Section 73 of the Tamilnadu Goods and Service Tax Act, 2017 read with Central Goods and Service Tax Act, 2017 herein after referred to as GST Act, 2017 and quash the same as illegal and devoid of merits.

For Petitioner : Mr.Suresh T.

For Respondent : Mr.V.Prashanth Kiran
Government Advocate

ORDER

In this writ petition, the petitioner has challenged the assessment order dated 22.12.2023.

2. Heard Mr.Suresh T, learned counsel for the petitioner and Mr.V.Prashanth Kiran, learned Government Advocate for the respondent.

3. The petitioner was a recipient of a Show Cause Notice dated 28.09.2023, to which, the petitioner had also replied on 12.10.2023. The impugned order was passed without affording an opportunity of personal hearing to the petitioner and therefore, it is stated that the impugned order is in violation of the Principles of Natural Justice and contrary to Section 75 of the respective GST Enactments.

4. The learned counsel for the petitioner submitted that the petitioner has already challenged the aforesaid impugned order before the

Appellate Commissioner, but withdrew the same in a bid to settle the case under the Notification No.21/2024 dated 08.10.2024 issued under Section 128A of the respective GST Enactments.

5. It is further submitted that at the time of filing of the appeal, the petitioner had deposited 10% of the disputed tax to the tune of Rs.47,360/-. That apart, the petitioner has also paid a further sum of Rs.2,93,026/- on 30.04.2025.

6. The learned counsel for the petitioner submitted that unfortunately, the petitioner missed the deadline prescribed for settling the dispute under Notification Notification No.21/2024 dated 08.10.2024 issued under Section 128A of the respective GST Enactments.

7. It is further submitted that the dispute is confined to the mismatch of auto populated input tax credit based on the supplier's details and the input tax credit available to the petitioner in the GSTR-3B. It is submitted that the petitioner has a fair case to succeed. That apart, it is further submitted that if the petitioner was made aware of the existence of

the scheme, the petitioner would have settled the case by paying the disputed tax.

8. The learned counsel for the respondent, on the other hand, would submit that the writ petition is devoid of merits as it has been filed long after the impugned order was passed on 22.12.2023. It is further submitted that the present writ petition has been filed only on 22.07.2025 and therefore, the writ petition is liable to be dismissed on account of laches.

9. Having considered the submissions made by the learned counsel for the petitioner and the learned counsel for the respondent, I am of the view that this is a fit case for the respondent to pass fresh orders on merits.

10. The petitioner shall deposit the balance amount of the disputed tax of a sum of Rs.1,33,209/- (Rupees One Lakh Thirty Three Thousand Two Hundred and Nine only) being the difference between the tax confirmed vide impugned order dated 22.12.2023 and the amounts

already paid by the petitioner (Rs.2,93,026/- on 30.04.2025 and Rs.47,360/- at the time of filing of the appeal before the Appellate Commissioner).

11. On such deposit being made, the respondent shall pass fresh orders on merits and in accordance with law within a period of thirty (30) days from the date of receipt of a copy of this order. It is needless to state that the petitioner shall be heard before passing the final order.

12. This writ petition is disposed of with the above directions. However, there shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

22.09.2025

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Index: Yes/ No
Internet : Yes/No
Speaking order/Non-Speaking order
Neutral Citation Case:Yes/No
To
1.Deputy State Tax Officer,
NSC Bose Road Assessment Circle,
No.32, Integrated Commercial Taxes,
Office Complex, Elephant Gate Bridge Road,
Chennai – 600 003.

C. SARAVANAN, J.

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