IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 05.08.2025

CORAM
THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.28775 of 2025
& W.M.P.Nos.32237 & 32239 of 2025

Mrs.Devarajan Indumathi,
Proprietor of M/s.VRK Garments,
No.11/6, Second Floor, 14 Street, Nehru Colony,
Nanganallur, Chennai - 600 061. ... Petitioner

Vs.

The Assistant Commissioner,
Ministry of Finance/Department of Revenue,
Office of the Assistant Commissioner of GST & Central Excise,
Alandur Division, Chennai South Commissionerate,
First Floor, MHU Complex,
No.692, Anna Salai,
Nandanam, Chennai - 600 035. ... Respondent

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari calling for the records pertaining to the proceedings of the Impugned Show Cause Notice dated 20.06.2025 bearing Ref.No.ZD330625213703N passed by the respondent herein and quash the same.

For Petitioner : Mr.R.Krishnamurthy

For Respondent : Mr.Rajendran Raghavan,
Special Government Pleader (T)

ORDER

This writ petition has been filed challenging the Show Cause Notice dated 20.06.2025 passed by the respondent.

2. Mr.Rajendran Raghavan, learned Special Government Pleader, takes notice on behalf of the 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 submitted that the petitioner has filed GSTR-1 returns for the financial year April 2018 - March 2019. Since the petitioner was very new to the said proceedings, they have furnished all business data in the returns but in different columns. Due to which, the petitioner was unable to file GSTR-3B returns fully, which prompted them not raising their claim ITC in time before the prescribed time. Under these circumstances, the respondent issued a show cause notice dated 20.06.2025, proposing to reverse the ITC availed. Challenging the aforesaid show cause notice, the petitioner

has come forward with the present writ petition.

3.1. The learned counsel for the petitioner would further submit that the issue is relating to Section 16(4) of the CGST Act and to substantiate his claim, he placed reliance on the order passed by this Court in ***W.P.No.6845 of 2024 dated 14.02.2025.***

4. Mr.Rajendran Raghavan, learned Special Government Pleader appearing for the respondent submitted that the right course available for the petitioner is to file a reply for the aforesaid show cause notice. However, without filing the same, in pre-mature manner, the petitioner has filed this present writ petition. Hence, he prays for dismissal of this writ petition.

5. I have given due consideration on the submissions made by the learned counsel for the petitioner as well as the learned Special Government Pleader appearing for the respondent and also perused the materials available on record.

6. In the present case on hand, the petitioner has filed GSTR-1 returns for the financial year April 2018 - March 2019. Since the petitioner was very new to the said proceedings, the petitioner was unable to file GSTR-3B returns fully, which prompted them not raising their claim ITC in time before the prescribed time. Under these circumstances, the respondent issued a show cause notice dated 20.06.2025, proposing to reverse the ITC availed.

7. As rightly contended by the learned Special Government Pleader, the right course available to the petitioner is to file a reply to the aforesaid show cause notice dated 20.06.2025. But, in the case on hand, the petitioner failed to do so and filed this writ petition by challenging the show cause notice. Hence, this Court feels that this writ petition is pre-mature and liable to be dismissed.

Accordingly, the Writ Petition is dismissed. However, liberty is granted to the petitioner to file a reply to the aforesaid impugned show cause notice dated 20.06.2025, within a period of two weeks from the date of receipt of a copy of this order. Upon such reply, the respondent is directed to pass appropriate orders. No costs. Consequently, connected miscellaneous petitions are closed.

05.08.2025

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

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To

The Assistant Commissioner,
Ministry of Finance/Department of Revenue,
Office of the Assistant Commissioner of GST & Central Excise,
Alandur Division, Chennai South Commissionerate,
First Floor, MHU Complex,
No.692, Anna Salai,
Nandanam, Chennai - 600 035.

KRISHNAN RAMASAMY.J.,

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