IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 18.09.2025

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. No. 28883 of 2025
and
W.M.P. No. 32413 of 2025

M/s. Sakthi Engineering Works,
Represented by its Proprietor,
D.C. Murugan ...Petitioner

Versus

The State Tax Officer,
Vanagaram Assessment Circle,
Office of Assistant Commissioner (ST),
Nazarath Pettai,
Poonamallee,
Chennai – 600 123. ...Respondent

Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorari, to call for the connected records pertaining to the impugned proceedings of the respondent herein made in GSTIN : 33APBPM4824N1ZR/2020-21 dated 24.02.2025 and quash the same.

For Petitioner : Mr. Manoharan S Sundaram

For Respondent : Mr. C. Harsharaj,
Special Government Pleader

O R D E R

Heard the learned counsel for the Petitioner and the learned Special Government Pleader for the Respondent.

2. In this Writ Petition, the Petitioner has challenged the impugned order dated 24.02.2024 which was preceded by a show cause notice in DRC-01 dated 18.11.2024 to which the Petitioner replied on 12.12.2024. Thereafter, the Petitioner was called for the personal hearing on 09.01.2025, pursuant to the personal hearing notice / remainder dated 06.01.2025. However, the Petitioner failed to respond to the same and thus, suffered the impugned order dated 24.02.2024. The Respondent in the impugned order has come to the conclusion that the Petitioner has not submitted Table 8A of the Financial Year 2020-2021, which contains the details of input tax credit and credit notes.

3. It appears that there is a discrepancy between the information in the monthly return filed by the Petitioner in Form GSTR-3B and Form GSTR-2A detailing input tax credit available on the supplies made to the Petitioner.

4. It is the case of the Petitioner that if all the details are made available, the Petitioner will be in a position to establish that there is no

discrepancy between the output supply in Form GSTR-3B and the details of the input tax credit in Form GSTR-2A.

5. The finding arrived by the Respondent that the Petitioner has not submitted Table 8A for the Financial Year 2020-2021, cannot be found fault, as the same was not submitted by the Petitioner inspite of an opportunity of personal hearing on 09.01.2025. It is thereafter, the impugned order has been passed on 24.02.2025.

6. However, the Petitioner is entitled to establish that there is no discrepancy by producing necessary documents to substantiate the same in the Form of Table 8A for the Financial Year 2020-2021 which would have form part of GSTR-9, the annual return of the Petitioner.

7. Under these circumstances, the impugned order dated 24.02.2025 is quashed and the case is remitted back to the Respondent to pass a fresh order on merits as expeditiously as possible.

8. The Petitioner is given liberty to file an additional written submission, if any within a period of 30 days from the date of receipt of copy of this order.

9. With the above observations, this Writ Petition is disposed of. Consequently, connected miscellaneous petition is closed. There shall be no order as to costs.

18.09.2025

Index : Yes/No
Neutral Citation :Yes/No
AT

To
The State Tax Officer,
Vanagaram Assessment Circle,
Office of Assistant Commissioner (ST),
Nazarath Pettai,
Poonamallee,
Chennai – 600 123.

C.SARAVANAN, J.

AT

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