IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 13.08.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.30102 of 2025
& W.M.P.Nos.33750 & 33751 of 2025

M/s Sai Arc India Private Limited
Rep by its Director Mrs S Saraswathi
No. 41 and 42, Geason Nagar
Aynambakkam, Chennai -600095

... Petitioner

Vs.

The Assistant Commissioner (ST)(FAC)
Vanagaram Assessment Circle,
Nazarethpet, poonamallee,
chennai 600 123

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the connected records pertaining to the impugned proceedings of the Respondent herein made in GSTIN 33AAPCS4464E1Z8/2020-21 dt. 13/02/2025 and QUASH the same as illegal

For Petitioner : Mr.Manoharan S.Sundaram

For Respondent : Mr.T.N.C.Kaushik, AGP

ORDER

This writ petition has been filed challenging the impugned order dated 13.02.2025 passed by the respondent.

2. Mr.T.N.C.Kaushik, learned Additional 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 would submit that in this case, upon receipt of show cause notice, the petitioner had filed their bill of entries with regard to the proof for import of the materials along with the details pertaining to the port, where the materials were exported. However, without properly going through the same, the impugned order came to be passed by the respondent by confirming the proposals contained in the show cause notice. Therefore, this petition has been filed.

4. Further, he would submit that 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 Additional Government Pleader appearing for the respondent had also accepted the submissions made by the petitioner and he requested this Court to remit the matter back to the respondent, subject to the payment of 25% of the disputed tax amount as agreed by the petitioner.

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

7. In the case on hand, initially, the show cause notice was issued by the respondent on 23.11.2024, for which a reply was filed by the

petitioner on 29.01.2025. While filing the reply, the petitioner had also filed their bill of entries with regard to the proof for import of the materials along with the details pertaining to the port, where the materials were exported. However, according to the petitioner, the documents filed by the petitioner was not properly considered by the respondent while passing the impugned order.

10. 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 respondent. In such view of the matter, in the interest of justice, this Court is inclined to set aside the impugned order dated 13.02.2025 passed by the respondent. Accordingly, this Court passes the following order:-

> (i) The impugned order dated 13.02.2025 is set aside and the matter is remanded to the respondent for fresh consideration on condition that the petitioner shall pay 25% of the disputed tax amount to the respondent within a period of four 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 additional reply/objection along with the required documents, if any, within a period of three weeks from the date of payment of amount as stated above.

(iii) On filing of such reply/objection by the petitioner, the 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.

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

13.08.2025

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

KRISHNAN RAMASAMY.J.,

nsa

To

The Assistant Commissioner (ST)(FAC)
Vanagaram Assessment Circle,
Nazarethpet, poonamallee,
chennai 600 123

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