**IN THE HIGH COURT OF JUDICATURE AT MADRAS**

**Dated : 02.09.2025**

**Coram:**
**THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ**

**W.P.No.33080 of 2025**
**and W.M.P.Nos.37139 & 37140 of 2025**

PAN Cyber Infotech Private Limited,
Represented by its Director,
Mr.Chandrashekar Kannan,
F4, 1st Floor, Landmarvel Apartments,
10/169, Eldams Road, Alwarpet,
Chennai – 600 018.

...Petitioner

Versus

1.The Superintendent of GST & Central Excise,
Range III, Mylapore Division,
Chennai North Commissionerate,
26/1, 7th Floor, Annexe Building,
Mahatma Gandhi Road, Nungambakkam,
Chennai – 600 034.

2.The Commissioner of GST & Central
Excise (Appeal-I),
2nd Floor, GST Bhavan, Main Building,
26/1, Mahatma Gandhi Road,
Nungambakkam,
Chennai – 600 034.

...Respondents

Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorari to call for the records of Order-in-Original No.10/Range-3/2023 (GST) dated 14.08.2023 having DIN: 20230859TK000000E131 and Form GST DRC-07 dated 16.08.2023 having reference No.ZD3308230847444, both passed by the 1st respondent for the F.Y.2017-18 and quash the same.

| | | |
|---|---|---|
| For Petitioner | : | Mr.S.Anandh |
| For Respondents | : | Mr.Rajendran Raghavan,<br>Senior Panel Counsel |

**ORDER**

Mr.Rajendran Raghavan, learned Senior Panel Counsel takes notice for the respondents.

2. The present writ petition has been filed by the petitioner challenging the Order-in-Original No.10/Range-3/2023 (GST) dated 14.08.2023 and Form GST DRC-07 dated 16.08.2023 passed by 1st respondent, for the Financial Year 2017-18.

3. The learned counsel for the petitioner submitted that the petitioner is engaged in the business of importing goods and selling it locally. The petitioner company was struck-off from the Register of Companies w.e.f. 09.08.2018. While so, 1st respondent had issued a Notice in ASMT-10 dated 23.06.2022, in response to which, the petitioner submitted their Reply

in Form GST ASMT – 11 on 01.08.2022. Thereafter, 1st respondent had issued a Show Cause Notice dated 31.03.2023 stating that on scrutinization of the returns filed by the petitioner for the F.Y.2017-18, following discrepancies were *inter-alia* noticed:

(i) Excess availment of Input Tax Credit (differential amount between GSTR 3B and GSTR 2A during the period 2017-18 and 2019-20

(ii) Non-payment of interest for late filing of returns

Subsequent to the issuance of Show Cause Notice, three Personal Hearing Notices dated 17.07.2023, 26.07.2023 & 03.08.2023 were also issued by 1st respondent. However, the petitioner neither replied to the Show Cause Notice nor appeared for personal hearings. Therefore, 1st respondent has passed the Order-in-Original No.10/Range-3/2023 (GST) dated 14.08.2023, confirming the demands proposed in the Show Cause Notice. Further, 1st respondent has also issued Form GST DRC-07 dated 16.08.2023, summarising the demands which were confirmed in order of assessment.

3.1. The learned counsel for the petitioner pointed out that at the time when the impugned Order-in-Original was passed, the status of petitioner company was "Strike-Off" and the original status of the petitioner company was restored by the National Company Law Tribunal, Division Bench-I, Chennai on 12.09.2024. It is also submitted by the learned counsel for the petitioner that if the petitioner is provided with an opportunity, the petitioner would be able to explain the alleged discrepancies.

3.2. The learned counsel for the petitioner has placed reliance on the order passed by this Court in the case of ***M/s.K.Balakrishnan, Balu Cables Vs. O/o. The Assistant Commissioner of GST & Central Excise in W.P.(MD)No.11924 of 2024 dated 10.06.2024,*** to submit that in similar circumstances, this Court has remanded the matter back to the respondent, subject to the payment of 25% of the disputed tax by the petitioner therein.

3.3. The learned counsel for the petitioner further submitted that the petitioner is ready and willing to pay 25% of the disputed tax amount and that one final opportunity may be granted to the petitioner to put forth their objections to the proposal before the Adjudicating Authority, to which, the learned Senior Panel Counsel appearing for the respondents does not have any serious objection.

4. By consent of the learned counsel on both sides, this Writ Petition stands disposed of on the following terms:

(a) The impugned Order-in-Original No.10/Range-3/2023 (GST) dated 14.08.2023 as well as Form GST DRC-07 dated 16.08.2023 issued by 1st respondent are quashed.

(b) The petitioner shall deposit 25% of the disputed tax as agreed by the learned counsel for the petitioner, within a period of four weeks from the date of uploading of web copy of this order without waiting for the receipt of a certified copy of this order.

(c) If any amount has been recovered or paid out of the disputed tax, including by way of pre-deposit in Appeal, the same would be reduced/adjusted, from/towards the 25% of disputed taxes directed to be paid. The Assessing Authority shall intimate the balance amount out of 25% of disputed tax to be paid, if any, within a period of one week from the date of uploading of web copy of this order without waiting for the receipt of a certified copy of this order. The petitioner shall deposit such remaining sum, within a period of three weeks from such intimation.

(d) Failure to comply with the above condition viz., payment of 25% of disputed tax within a period of four weeks from the date of uploading of web copy of this order shall result in restoration of the impugned order.

(e) If there is any recovery by way of attachment of Bank Account or Garnishee proceedings, the same shall be lifted/withdrawn on complying with the above condition that the petitioner shall pay 25% of the disputed tax, within a period of four weeks from the date of uploading of web copy of this order.

(f) On complying with the above condition, the impugned order of assessment shall be treated as Show Cause Notice and the petitioner shall submit their objections along with supporting documents/material, within a period of four weeks from the date of compliance of the conditions relating to deposit in Clauses (b) and (c). If any such objections are filed, 1st respondent shall consider the same and pass orders, in accordance with law, after affording a reasonable opportunity of hearing to the petitioner.

(g) It is made clear that if the above conditions viz., payment of 25% of disputed tax is not complied or objections are not filed within the stipulated time as stated above, the impugned order of assessment shall stand restored.

5. There shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

**02.09.2025**

mrr
Index : Yes/No
Speaking Order (or) Non-Speaking Order

To

1.The Superintendent of GST & Central Excise,
Range III, Mylapore Division,
Chennai North Commissionerate,
26/1, 7th Floor, Annexe Building,
Mahatma Gandhi Road, Nungambakkam,
Chennai – 600 034.

2.The Commissioner of GST & Central
Excise (Appeal-I),
2nd Floor, GST Bhavan, Main Building,
26/1, Mahatma Gandhi Road,
Nungambakkam,
Chennai – 600 034.

**MOHAMMED SHAFFIQ, J.**

mrr

W.P.No.33080 of 2025

02.09.2025