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WP No. 33105 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 15-09-2025

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THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

WP No. 33105 of 2025

and

WMP.Nos.37177 & 37178 of 2025

1. M/s. Johnson Electrical Works,
Rep. by its proprietor, D.Loganathan,
No.17, Govindarajan Street,
West Tambaram, Chennai-600045.

Petitioner(s)

Vs

1. The Assistant Commissioner
Tambaram Assessment circle,
Integrated Commercial Taxes Department Building,
Room No.342, III Floor, Anna Salai, Nandanam,
Chennai- 600 035.

Respondent(s)

PRAYER:- Petition filed under Article 226 of the Constitution of India, seeking issuance of writ of certiorarified mandamus, calling for the records on the file of the Respondent in GSTIN. 33ACPPL7110F1ZT/2020-21 dated 14.02.2025 and quash the same as illegal, arbitrary and violative of principles of natural justice.



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For Petitioner(s): Ms.S.Kanmani Annamalai
For Respondent: Mr.T.N.C.Kaushik
Additional Government Pleader

ORDER

The present writ petition is filed challenging the impugned order dated 14.02.2025 relating to the assessment year 2020-21.

2. It is submitted by the learned counsel for the petitioner that the petitioner is engaged in the business of repairing Electric Motors and Syntex Tanks and is registered under the Goods and Services Tax Act, 2017. The learned counsel would submit that the petitioner's registration was cancelled on 28.09.2020 and, they cannot file their returns and the Department Web-Portal will not allow such dealer to submit or to file their returns, explanation or uploading any relevant documents. However, on verification of the returns, it was found that there was a mismatch between GSTR-7 and GSTR-1.

3. Pursuant thereto, a notice in DRC-01 was issued on 26.11.2024 with an opportunity of personal hearing on 26.12.2024, followed by three reminder notices dated 30.12.2024, 21.01.2025 and 29.01.2025. However, the petitioner

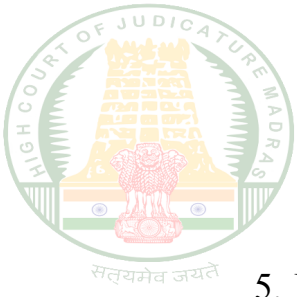


had not responded to the above notice, the impugned order was thus passed confirming the proposal. It is submitted by the learned counsel for the

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petitioner that neither the show cause notice nor the impugned order of assessment has been served on the petitioner by tender or sending it by RPAD, instead it had been uploaded under “additional notices and orders” tab on the GST Portal, thereby, the petitioner was unaware of the initiated proceedings and was thus unable to participate in the adjudication proceedings. It is submitted by the learned counsel for the petitioner that if the petitioner is provided with an opportunity, they would be able to explain the alleged discrepancies.

4. The learned counsel for the petitioner would place reliance upon the recent judgment of 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 this court has remanded the matter back in similar circumstances subject to payment of 25% of the disputed taxes.



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5. It was further submitted that the petitioner is ready and willing to pay 25% of the disputed tax and that they may be granted one final opportunity before the adjudicating authority to put forth their objections to the proposal, to which the learned Additional Government Pleader appearing for the respondent does not have any serious objection.

6. The learned Additional Government Pleader appearing for the respondent would submit that the petitioner's registration was cancelled, despite the same, the petitioner's have been carrying on business without having the Registration Certificate.

7. By consent of both parties, the writ petition stands disposed of on the following terms:

- a) The impugned order dated 14.02.2025 is set aside.
- b) The petitioner shall deposit 25% of the disputed taxes as admitted by the learned counsel for the petitioner and the respondent, within a period of four



weeks from the date of uploading of web copy without waiting for the receipt of the certified copy.

c) If any amount has been recovered or paid out of the disputed taxes, 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 then intimate the balance amount out of 25 % of disputed taxes to be paid, if any, within a period of one week from the date of uploading of web copy without waiting for the receipt of the certified copy. 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 taxes within the stipulated period i.e., 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 viz., payment of 25 % of the disputed taxes.



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f) On complying with the above condition, the impugned order of assessment shall be treated as show cause notice and the petitioner shall submit its objections within a period of four (4) weeks from the date of compliance of the conditions relating to deposit in Clause (b) and (c) supra, along with supporting documents/material. If any such objections are filed, the same shall be considered by the respondent and orders shall be passed in accordance with law after affording a reasonable opportunity of hearing to the petitioner. It is made clear that if the above conditions viz., 25% of disputed taxes is not complied or objections are not filed within the stipulated time as stated above, the impugned order of assessment shall stand restored.

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

15-09-2025

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Index: Yes/No

Speaking/Non-speaking order

Internet: Yes

Neutral Citation: Yes/No



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MOHAMMED SHAFFIQ J.

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