IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 11-09-2025**

CORAM

**THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ**

**WP No. 33516 of 2025**
**and**
**WMP.No.37660 & 37661 of 2025**

1.Mr. Attingal Ravindran Vinod Kumar Nair
Proprietor, Tvl. Kings Food Products,
18, Strotten Muthia Street, Sowcarpet,
Chennai, Tamil Nadu - 600 079.

Petitioner(s)

Vs

1. The State Tax Officer
(also known as Commercial Tax officer),
Sowcarpet Assessment Circle,
Integrated Commercial Taxes Building,
No 32, 3rd Floor, Room No 302,
Elephant Gate Bridge Road, (Wall tax Road),
Chennai 600 003.

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 files of the Respondent herein in GSTIN 33AAHPV6172H1ZF /2022-23 dated

27.01.2025, Order under section 73 of the TNGST Act, the summary of the order in Form GST DRC-07 both dated 27.01.2025 issued in Reference No ZD330125245630U and consequential Rectification order passed by the respondent in GSTN 33AAHPV6172H1ZF /2022-23 dated 21.03.2025 and quash the same.

For Petitioner(s): Mr.P.Rajesh

For Respondent: Mr.T.N.C.Kaushik
Additional Government Pleader

**ORDER**

This writ petition is filed challenging the impugned order dated 27.01.2025 and the rejection of the rectification order dated 21.03.2025 passed by the respondent.

2. The petitioner is engaged in the sales of food products like dry fruits and spices on wholesale and retail basis and the petitioner is the registered dealer under the Registration Act and filed its returns periodically under the returns of the GST Act. On comparison of the input tax availed by the petitioner under GSTR-3B returns with the audit drafted ITC statement of

GSTR-2B, Form GSTR-1, GSTR-5 & GSTR-6 from the corresponding suppliers and the import data received from ICEGATE, in fact, revealed certain discrepancy between the ITC claimed by the petitioner in terms of GSTR-2B. Pursuant thereto, a notice came to be issued on 30.01.2023 followed by a reminder on 31.01.2023.

3. The petitioner submitted its reply to the above notice on 16.02.2023, inter-alia stating that they had imported the goods from M/s.Eight Golden Horses Company, Myanmar vide BE No.9111791 dated 14.06.2022 with an IGST payment against DEPB license to the extent of Rs.15,74,629/-. However, the IGST payment was not reflected in the GSTR-2B. Thereafter, a second notice came to be issued on 14.09.2023 followed by reminder on 19.10.2023. Once again, petitioner filed a reply reiterating the same. Thereafter, yet again a reminder notice dated 14.02.2024 was issued, following the reminder notice on 16.05.2024. The impugned order dated 27.01.2025 has been passed wherein, it has been stated that the petitioner had not submitted documentary evidence in respect of its claim for having imported the goods. Subsequently, the petitioner

filed a rectification petition under Section 161 wherein, the petitioner had filed relevant documentary evidence however, the same also stood rejected vide proceedings dated 21.03.2025 on the premise that the original order of adjudication does not suffer from any error apparent on the face of the record. Aggrieved, both the original order of adjudication as well as the order of rejection to rectification is the subject matter of challenge in the impugned writ petition.

4. It is the case of the petitioner that the reminder notices are not empty formality, if the respondents / authorities were not convinced with the response of the petitioner and they had wanted documentary evidence in respect of the petitioner's claim of import, he would submit that the respondent authorities ought to indicate that the response is not supported by adequate documentary evidence, it would have provided an opportunity to enable the petitioner to submit relevant documentary evidence.

5. This Court finds that there is a merit in the submission of the learned counsel for the petitioner in as much as the petitioner after having submitted its response to the 1st notice dated 16.02.2023 and 20.10.2023 wherein, they have submitted that they have not availed any excess credit, if the respondent Authority was of the view that the claim was not supported by documentary evidence, the respondent ought to have been put on notice so as to enable the petitioner to submit relevant documentary evidence. In view thereof, this Court finds that the impugned order suffer from infirmity.

6. On this being pointed out, the learned Additional Government Pleader would submit that they would re-do the assessment, taking into account the documentary evidence submitted by the petitioner.

7. In view thereof, this Court is inclined to set aside the impugned order while directing the petitioner to submit an additional reply along with relevant documentary evidence within a period of two weeks from the date of uploading of the web copy order without waiting for the certified order copy. On such

submission, the respondent / Authority shall examine the same and pass orders in accordance with law after affording reasonable opportunity of hearing to the petitioner in accordance with the provision of TNGST Act.

8. With the above observations, this writ petition is disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

**11-09-2025**

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

To

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**MOHAMMED SHAFFIQ J.**

KKN

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