IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 03.12.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

WP.No.31570 of 2024
and
WMP.Nos.34312 & 34313 of 2024

Horizon Packs Private Limited
Rep by General Manager – Operations
Mr.Giridharan S
R.S.No.393/1 AND 2
Poothurai Village and Road
Poothurai, Vanur Taluk
Villupuram 605111 ... Petitioner

Vs.

The State Tax Officer
Tindivanam Assessment Circle
Villupuram Zone, Cuddalore Division
No.23-B, Rajaji Road
Tindivanam 604 001 ..Respondent

Prayer : This Writ Petition is filed under Article 226 of the Constitution of India for issuance of a writ of Certiorari to call for the records relating to the impugned Order vide FORM GST DRC-07 bearing Ref.No.ZD330724223115S dated 18.07.2024 passed by the State Tax Officer, the respondent herein, to quash the same.

For Petitioner : Mr.C.Shiva Kumar

For Respondent : Mr.C.Harsha Raj
Special Government Pleader (Tax)

ORDER

Mr.C.Harsha Raj, learned Special Government Pleader (Tax) takes notice for the Respondent.

2. In this Writ Petition, the petitioner has challenged the impugned order dated 18.07.2024. The impugned order has preceded a notice dated 31.05.2024 for the tax period between April 2019 and March 2020 under Section 73 of the respective GST Enactment Act. The petitioner has responded to the same by a reply dated 24.06.2024. By the impugned order, following amounts have been confirmed against the petitioner.

Defect No. details	Tax			Interest			Penalty @ 10%		
	IGST	CGST	SGST	IGST	CGST	SGST	IGST	CGST	SGST
1.Mismatch of Tax GSTR 1 Vs GSTR 9	42119								
2.ITC Mismatch GSTR 2A Vs 3B	3863722								
3.Wrong ITC on ineligible items		8291616	8291616						
4.ITC on purchase from RC cancelled dealer & return defaulters		248050 6407	248050 6407						
5.Interest for belated payment of return tax				2318	699	699			
Total	3905841	8546073	8546073	2318	699	699			
Interest & Penalty for items 1 to 4 as above				2985561	6532478	6532478	390584	854607	854607
Total Liability	3905841	8546073	8546073	2987879	6533177	6533177	390584	854607	854607

3. Learned counsel for the Petitioner submits that barring Sl.No.5, the Order confirming the demand proposed in the aforesaid notice in DRC 01 dated 31.05.2024 suffers from non- application of mind as the petitioner's reply has not been considered.

4. The learned Special Government Pleader for the Respondent, on the other hand, submits that the impugned order is a detailed order and therefore, does not merit any interference. At best, the petitioner can be relegated to work out the remedy by filing an appeal before the Appellate Forum.

5. Having considered the submissions made by the learned counsel for the Petitioner and the learned Special Government Pleader for the Respondent and perusing the notice issued to the petitioner in DRC 01 dated 31.05.2024 for the aforesaid tax period and reply of the petitioner dated 27.06.2024 and the impugned order indicates that the petitioner's categorical stand on the defects pointed out in the aforesaid notice in DRC 01 dated 31.05.2024 has not been properly considered .

6. For instance in the aforesaid reply insofar as the defect No.3, in the above table is concerned, petitioner has categorically stated that the petitioner

has not availed the aforesaid Input Tax credit. The Officer concerned has treated the credit reflected in GSTR 2A as the credit availed in 3B without any discussion while it is the case of the petitioner that petitioner has not availed the aforesaid Input Tax Credit .Similarly, in so far as the other case also, the order is sketchy and has not considered the petitioner's response in detail.

7. Considering the same, the impugned order is quashed and remitted back to the respondent to re-do the exercise and pass a fresh order on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months from the date of receipt of this order.

8. Needless to state, before passing any such order, the Respondent shall give due notice to the Petitioner.

9. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

03.12.2025

Neutral Citation: Yes/No
gv

To

The State Tax Officer
Tindivanam Assessment Circle
Villupuram Zone, Cuddalore Division
No.23-B, Rajaji Road
Tindivanam 604 001

C.SARAVANAN.,J
gv

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