IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.09.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.33708 of 2025
and
W.M.P.Nos.37818 & 37819 of 2025

Super Medicals
357, Near Global Hospital,
Indira Priyadharshini Nagar,
Perumbakkam,
Chennai – 600 100
Rep. by its Partner ... Petitioner

Vs.

State Tax Officer
Medavakkam Assessment Circle,
2nd Floor, Room No.233,
No.46, Greenways Road,
Mylapore Taluk Office Complex,
Room No.205, II Floor,
Chennai – 600 028. ... Respondent

Prayer: Writ Petition is filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records of the respondent leading to issuance of Impugned Order dated 22.02.2025 vide GSTIN: 33ADIFS8435N1ZH/2020-21 and quash the same.

For Petitioner : Mr.S.Sathyanarayanan

For Respondent : Ms.Amirtha Poonkodi Dinakaran
Government Advocate

ORDER

Heard the learned counsel for the petitioner and learned Government Advocate for the respondent.

2. In this Writ Petition, the petitioner has challenged the impugned Order dated 22.02.2025 passed under Section 73 of the respective GST enactment, for the tax period 2020-2021 (April 2020 to March 2021).

3. The impugned order has been preceded by a Show Cause Notice dated 26.11.2024. By the impugned order, proposal contained in the Show Cause Notice dated 26.11.2024 has been confirmed.

4. The dispute pertains to mismatch between ITC availed in Form GSTR3B and reflected in GSTR2A for the assessment year 2020-2021.

5. It is noticed that, the petitioner was issued with a Show Cause Notice

in Form GST DRC-01 dated 26.11.2024. The petitioner has not replied to the same, as copy of annexure to DRC-01 was not served on the petitioner.

6. It is further noticed that, the impugned order was passed on 22.02.2025 and the writ petition was filed on 12.08.2025, by which time, limitation prescribed for filing an appeal also expired.

7. Under similar circumstances, this Court has come to the rescue of persons like the petitioner by quashing the impugned Assessment Order on terms subject to such petitioner depositing 25% of the disputed tax. I do not find any reason to take a different stand in this case.

8. Considering the same, the impugned Assessment Order dated 22.02.2025 is quashed and the case is remitted back to the respondent to pass a fresh order subject to the petitioner depositing 25% of the disputed tax in cash from the Petitioner's Electronic Cash Register within a period of thirty (30) days from the date of receipt of a copy of this order.

9. The petitioner shall also file a reply to the Show Cause Notice in DRC-

01 dated 26.11.2024 by treating the impugned Assessment Order dated 22.02.2025 as an addendum to the Show Cause Notice dated 26.11.2024 within a period of thirty (30) days from the date of receipt of a copy of this order.

10. In case the petitioner complies with the above stipulated conditions, the respondent shall proceed to pass fresh orders on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months thereafter, after hearing the petitioner.

11. In case the petitioner fails to comply with any of the conditions stipulated above, the respondent is at liberty to proceed against the petitioner in accordance with law as if this Writ Petition was dismissed *in limine* today.

12. With these directions, this Writ Petition stands disposed of. Consequently, connected miscellaneous petitions are closed. No costs.

18.09.2025

raja

Neutral Citation : Yes / No

To

The State Tax Officer
Medavakkam Assessment Circle,
2nd Floor, Room No.233,
No.46, Greenways Road,
Mylapore Taluk Office Complex,
Room No.205, II Floor,
Chennai – 600 028.

C.SARAVANAN, J.

raja

W.P.No.33708 of 2025

18.09.2025