IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 12.09.2025

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THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. No.33646 of 2025
and
W.M.P. Nos.37770 and 37771 of 2025

M/s.Movizzy Solutions Private Limited,
Represented by its Director,
Mr.A.Arulmurugan,
178, Eeva Nagar, 6th Street,
Nellikuppam-607 105, Cuddalore District. ...Petitioner(s)

vs.

The Deputy State Tax Officer-I,
Panruti (Town) Assessment Circle,
Commercial Taxes Building (Near Taluk Office),
Panruti-607 106, Cuddalore District. ...Respondent(s)

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari to call for the impugned proceedings of the respondent in GSTIN/33AAMCM1580G1ZI/2020-21 dated 19.02.2025 and the consequential order under Section 73 dated 19.02.2025 and summary of the order in Form GST DRC-07 dated 19.02.2025 both in reference No:ZD330225183340S and quash the impugned orders as passed contrary to the provisions of the CGST/TNGST Act, 2017 and in violation of principles of natural justice.

For Petitioner(s) : Mr.P.Rajkumar

For Respondent(s) : Mrs.R.Vasanthamala
Government Advocate

ORDER

By consent of learned counsel on both sides, this writ petition is taken up for final disposal at the admission stage itself.

2. The present writ petition is filed challenging the impugned order dated 19.02.2025 on the premise that the impugned order was passed on the very same when personal hearing was afforded to the petitioner vide notice dated 19.02.2025.

3. This Court finds that this is the second round of litigation. Earlier for the very same year/period, a writ petition came to be filed before this Court in W.P.No.16071of 2024, challenging the order dated 06.07.2023 wherein this Court vide order dated 01.07.2024 disposed of the writ petition with the following orders:

> *"5.Therefore, the impugned order dated 06.07.2023 is set aside on condition that the petitioner remits 10% of the disputed tax demand as agreed to within a period of two weeks from the date of receipt of a copy of this order. The petitioner is permitted to submit a reply to the show cause notice within the aforesaid period. Upon receipt of the petitioner's reply and upon being satisfied that 10% of the disputed tax demand was received, the 1st respondent is directed to provide a reasonable opportunity to the petitioner, including a personal hearing, and thereafter issue a fresh order within a period of three months from the date of receipt of the petitioner's reply. On account of the assessment order being set*

aside, the garnishee proceedings are also set aside."

3.1. Pursuant thereto, a reminder notice came to be issued on 03.12.2025 followed by another notice dated 19.02.2025, for framing order in remanded cases. Petitioner had not responded to any of the above notices. Thereafter, impugned order came to be passed on 19.02.2025, on the very same date of last of the two notices.

3.2. Learned counsel for petitioner would submit that the issue involves alleged mismatch between GSTR 3B and 2A and would further submit that petitioner was unable to participate in the proceedings as the consultant engaged by petitioner was not vigilant. It is submitted by the learned counsel for 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 **Sree Manoj International Vs. Deputy State Tax Officer in W.P.No.10977 of 2024 dated 25.04.2024**, to submit that this Court has remanded the matter back in similar circumstances subject to payment of 10% of the disputed taxes.

5. It was further submitted that the petitioner is ready and willing to pay

10% 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. It was submitted that pursuant to the impugned order of assessment, petitioner remitted 10% of the disputed taxes and requests that the same may be adjusted towards the total disputed tax directed to be paid. To which, the learned Government Advocate appearing for the respondent petitioner may be directed to pay additional 10% of the disputed tax.

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

a) The impugned order dated 19.02.2025 is set aside.

b) The petitioner shall deposit 10% of the disputed taxes as agreed to by both 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 10% of disputed taxes directed to be paid. The assessing authority shall then intimate the balance amount out of 10% 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 10% 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 10 % of the disputed taxes.

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., payment of 10% 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.

12.09.2025

Speaking (or) Non Speaking Order
Index : Yes/ No
Neutral Citation: Yes/No
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To:
The Deputy State Tax Officer-I,
Panruti (Town) Assessment Circle,
Commercial Taxes Building (Near Taluk Office),
Panruti-607 106, Cuddalore District.

MOHAMMED SHAFFIQ, J.

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