IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 12.09.2025

CORAM

THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. No.33995 of 2025
and
W.M.P. Nos.38154 and 38155 of 2025

M/s.Care Intra Exim,
Rep. by its Partner Amit Kaura,
No.3rd Floor, Shop No.T-3,
Dr.Rajivi Towers, 231/44,
Purasawalkkam High Road,
Chennai-600 007. ...Petitioner(s)

vs.

The Deputy State Tax Officer-I,
Ayanavaram Assessment Circle,
No.1, Greams Road, Third Floor,
PAPJM Annex Building, Chennai-6. ...Respondent(s)

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus calling for the records of the assessment proceedings passed by comparing the returns filed in GSTR-01, GSTR-3B, GSTR-2A and E-way bill under CGST and SGST Acts in GSTIN:33AAFFC4217L1ZM/2020-21 dated 13.02.2025 for the year 2020-21 and to quash this impugned order passed by the respondent and direct the respondent to pass fresh orders as per the Government Circular in Circular

No.183/15/2022-GST dated 27.12.2022 after providing an opportunity of personal hearing.

For Petitioner(s) : Mr.C.Baktha Sironmoni

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

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 13.02.2025 relating to the assessment year 2020-21.

3. It is submitted by the learned counsel for the petitioner that the petitioner is registered under the Goods and Services Tax Act, 2017. During the relevant period 2020-21, petitioner filed their returns and paid the appropriate taxes. However, on verification of the returns the following discrepancies were *inter-alia* noticed:

i) Excess claim of Input Tax Credit and

ii) Under declaration of Output Tax and

iii) Under declaration of outward supplies on reconciliation of turnovers in GSTR-09.

4. Pursuant thereto, show cause notice in DRC-01 was issued on 25.11.2024, followed by a reminder notice dated 20.01.2025 with personal hearing on 11.12.2024 and 27.01.2024. However, the petitioner had not responded to any of the above notices, the impugned order was thus passed confirming the proposal. It is submitted by the learned counsel for petitioner that the impugned order came to be passed without taking into consideration Government Circular in Circular No.183/15/2022-GST dated 27.12.2022, he would thus submit that if petitioner is provided with an opportunity, they would be able to explain the alleged discrepancies.

5. 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.

6. 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. It was submitted that pursuant to the impugned order of assessment, bank accounts have been attached and requests that the same may be lifted on payment of 25% of disputed taxes, to which the learned Additional Government Pleader appearing for the respondent does not have any serious objection.

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

a) The impugned order dated 13.02.2025 is set aside.

b) The petitioner shall deposit 25% 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 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.

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 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.

8. 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
mka

To:
The Deputy State Tax Officer-II,
Ayanavaram Assessment Circle,
Anna Nagar (East), Chennai-102.

MOHAMMED SHAFFIQ, J.

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W.P. No.33995 of 2025

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