IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 03.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.34246 of 2025
and
W.M.P.Nos.38394 and 38395 of 2025

Tvl.Shiva Mobiles,
Represented by its Proprietor
Lakshmanan ... Petitioner

Vs.

The State Tax Officer,
Avinashi Assessment Circle,
Avinashi, Coimbatore – 641 653. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records of the impugned proceeding of the Respondent in GSTIN: 33AHMPV2965Q1ZC dated 26.02.2025 and the summary of the order in Reference No.ZD330225269799U dated 26.02.2025 and the consequential Rejection Order in Rectification Application in GSTIN: 33AHMPV2965Q1ZC dated

05.08.2025 and quash the same and consequently direct the Respondent to entertain the records, documents and reply from the Petitioner after affording a personal hearing to the Petitioner.

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

ORDER

The Petitioner is before this Court against the impugned Order in GST DRC-07 dated 26.02.2025. By the impugned Order dated 26.02.2025, the demand proposed in the Show Cause Notice in GST DRC-01 dated 23.11.2024 has been confirmed.

2. Learned counsel for the Petitioner would submit that barring the tax liability of Rs.2,288/-, the demand that has been confirmed towards alleged excess availing of Input Tax Credit is without any basis.

3. It is further submitted by the learned counsel for the Petitioner that the mistake has arisen primarily on account of wrongly filling in the

details in E-Way Bill for invoice dated 28.11.2020.

4. It is submitted that the total value in the Tax Invoice dated 28.11.2020 was only Rs.8,14,331/- and the tax component is Rs.62,109.98/- each for CGST and SGST. However, in the E-Way Bill, the taxable amount have been given incorrectly, thereby resulting in the tax demand for the alleged excess availing of Input Tax Credit.

5. It is further submitted that if the Petitioner may be given one opportunity to explain the case, the Petitioner will certainly succeed as the proposal in the Show Cause Notice in GST DRC-01 dated 23.11.2024 has not been confronted with a proper defense.

6. Learned Additional Government Pleader for the Respondent submits that the case can be remitted back to the Respondent to redo the

exercise as there appears to be some confusion in the E-Way Bill dated 28.11.2020 which has culminated in the Show Cause Notice in GST DRC-01 dated 23.11.2024 and the impugned Order dated 26.02.2025.

7. Recording the above submission, this case is remitted back to the Respondent to pass a fresh order on merits as expeditiously as possible, preferably, within a period of six (6) months from the date of receipt of a copy of this order.

8. Within such time, the Petitioner shall also file a proper reply to the Show Cause Notice in GST DRC-01 dated 23.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 26.02.2025 as an addendum to the Show Cause Notice dated 23.11.2024.

9. In case the Petitioner fails to file such reply within such time, the

Respondent is at liberty to proceed against the Petitioner to recover the tax in accordance with law as if this Writ Petition was dismissed *in limine* today.

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

11. 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

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To:

The State Tax Officer,
Avinashi Assessment Circle,
Avinashi, Coimbatore – 641 653.

C.SARAVANAN, J.

arb

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