IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11-09-2025

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THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

WP No. 33767 of 2025
and
WMP.Nos. 37889 & 37891 of 2025

Tvl.SKS Glochem
Rep. by its Proprietor,
Mr.Ganesh Swaminathan Kalyanasundaram,
C/o.M/s.Ennore Tank Terminals Private Limited,
GSTIN. 33ALDPK5354R1ZO,
Having Office at: Inside Ennore Port, Vallur Post,
Chennai - Tamil Nadu 600120.

Petitioner(s)

Vs

The State Tax Officer (ST)
Cholavaram Assessment Circle,
Elephant Gate Bridge Road, Chennai- 03.

Respondent(s)

PRAYER:- Writ Petition filed under Article 226 of the Constitution of India, seeking issuance of certiorarified mandamus,calling for records in connection with the impugned order GSTN.33ALDPK5354R1ZO/2017-18 dated 28.12.2023 issued by the respondent and quash the same.

For Petitioner(s): Mr.V.Sudhan

For Respondent: Mrs.P.Selvi
Government Advocate

ORDER

The present writ petition is filed challenging the impugned order dated 28.12.2023 relating to the assessment year 2017-18.

2. It is submitted by the learned counsel for the petitioner that the petitioner is engaged in the business and is registered under the Goods and Services Tax Act, 2017. During the relevant period 2017-18, the petitioner filed its returns and paid the appropriate taxes. However, on verification of the returns the following discrepancies were *inter-alia* noticed:

i) Reconciliation of GSTR 2A with GSTR 3B

ii) Excess claim of Input Tax Credit

3. Pursuant thereto, a notice in DRC-01 was issued on 15.09.2023, The learned counsel appearing for the petitioner would submit that the impugned

order of assessment is bad in law for the reason that the respondent has filed a reply and appeared for personal hearing. The learned counsel for the petitioner would also place reliance on reply dated 29.09.2025. However, the petitioner is unable to place on record any material to show that such reply was, in fact, received and acknowledged by the respondent / Authority. There is no material whatsoever to show that the petitioner had appeared for personal hearing. He would also submit that in respect of the similar issues for the subsequent years, the petitioner's case has been accepted by the respondent. It is submitted by the learned counsel for the 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 ***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.

5. To the contrary, the learned Government Advocate appearing for the respondents would submit that the petitioner neither filed a reply nor appeared before the Authority as it is recorded in the order of adjudication.

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, recovery proceedings were initiated and bank accounts have been attached and requests that the same may be lifted on payment of 25% of disputed taxes, to which the learned Government Advocate 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 28.12.2024 is set aside.

b) The petitioner shall deposit 25% of the disputed taxes as admitted by 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.

11-09-2025

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Index:Yes/No
Speaking/Non-speaking order
Internet:Yes
Neutral Citation:Yes/No

To

1.The State Tax Officer (ST)
Cholavaram Assessment Circle,
Elephant Gate Bridge Road,
Chennai- 03.

MOHAMMED SHAFFIQ J.

KKN

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