IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 17.09.2025

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. No. 34744 of 2025
and
W.M.P. Nos. 38919 & 38920 of 2025

M/s. V S T and Sons,
Represented by B. Suresh Kumar,
GSTIN: 33AABFV5129N1ZY ...Petitioner

Versus

The Assistant Commissioner,
Sholinganallur: South III: Chennai South
2nd Floor, Room No. 218,
The Integrated Building for Commercial Taxes and
Registration Department (South Tower)
Nandanam, Chennai – 600 035. ...Respondent

Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorarified mandamus, to call for the records and quash the impugned order passed by the respondent in FORM GST DRC-07 bearing reference No.ZD330225116235W dated 12.02.2025 and further direct the respondent to pass a fresh order, after providing the petitioner the opportunity of being heard by following the principles of natural justice.

For Petitioner : Ms. M. Sangeetha
For Respondent : Ms. Amirtha Poonkodi Dinakaran
Government Advocate

ORDER

This Writ Petition is disposed of at the time of admission with the consent of the learned counsel for the Petitioner and the learned Government Advocate who takes notice on behalf of the Respondent.

2. The Petitioner is before this Court against the impugned order dated 12.02.2025 passed in Form GST DRC-07 for the tax period between April 2020 to March-2021 under Section 73 of the respective GST Enactments. The impugned order was preceded by a notice in DRC-01 dated 26.11.2024.

3. Learned counsel for the Petitioner would submit that all though the aforesaid notice dated 26.11.2024 in DRC-01 was issued to the Petitioner, the Petitioner failed to note the same as it was posted in the website and thus, the Petitioner has suffered an adverse impugned order dated 12.02.2025.

3.1. Learned counsel for the petitioner further submits that the entire disputed amount has been recovered. To substantiate the same, the learned counsel for the Petitioner has drawn the attention of this Court to Page No.58 of the Typed Set which is an extract of Electronic Credit Ledger of the Petitioner for the period between 21.05.2025 to 31.05.2025, after the impugned order was passed on 12.02.2025.

4. The consistent view of this Court under similar circumstances has been to quash the Assessment Order and remit the case back on terms subject to the assessee depositing 25% of the disputed tax in cash. Whether the amount mentioned in the extract of the Electronic Credit Ledger for the period between 21.05.2025 to 31.05.2025 corresponds to tax that has been confirmed by vide impugned order dated 12.02.2025 or not shall be verified by the Respondent.

5. In case, the aforesaid amount is not towards the tax that has been confirmed vide impugned order, the Petitioner may be directed to deposit 25% of the disputed tax in cash. In case, the amount corresponds to the amount confirmed vide impugned order dated 12.02.2025, the Respondent shall proceed to pass a fresh order on merits within a period of three months from the date of receipt of copy of this order. The Petitioner shall therefore

file a detailed reply to the notice in DRC-01 dated 26.11.2024 by treating the impugned order dated 12.02.2025 as an addendum to the show cause notice dated 26.11.2024.

6. This Writ Petition is disposed of with the above observation. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

17.09.2025

Index : Yes/No
Neutral Citation :Yes/No
AT

To
The Assistant Commissioner,
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C.SARAVANAN, J.

AT

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