IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 11.09.2025

CORAM

THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. No.34502 of 2025
and
W.M.P.Nos.38662 and 38664 of 2025

Tvl.Gokul Enterprises,
Rep. by its Proprietor Mr.R.Gokul,
286 B, Telugu Brahmin Street,
Coimbatore,
Tamil Nadu 641 001. .. Petitioner

Vs.

1. The Deputy Commissioner (ST)(FAC)
GST Appeal,
Commercial Taxes Building,
Coimbatore, Tamil Nadu.

2. The Assistant Commissioner (ST)
RG Street Circle,
Coimbatore, Tamil Nadu. .. Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari, call for the records of the Impugned Assessment Order in Ref.No.ZD3308242149763 dated 23.08.2024 under Section 73 of the CGST/TNGST Act, 2017 and uploaded the same along with the summary of order in DRC07 for the Financial Year 2019-20 from the files of the second respondent herein and quash the same.

For Petitioner : Ms.Aparna Nandakumar

For Respondents : Ms.P.Selvi
Government Advocate

ORDER

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

2. The present writ petition is filed challenging the impugned assessment order dated 23.08.2024 relating to the assessment year 2019-20. An appeal was filed challenging the above assessment order and the same was rejected by the appellate authority vide impugned order in M.P.649/2025 dated 25.03.2025, on the ground that it is beyond the stipulated period for filing an appeal. A writ petition in W.P.No.34525 of 2025 was filed challenging the above order of appellate authority dated 25.03.2025 and the same was withdrawn by learned counsel for petitioner. It is submitted that the challenge before this Court would be confined to the order of assessment/adjudication dated 23.08.2024.

3. It is submitted by the learned counsel for the petitioner that the

petitioner is a proprietorship concern dealing with retail, wholesale and manufacturing of Camphor and is registered under the Goods and Services Tax Act, 2017. During the relevant period of 2020-21, petitioner filed its returns and paid the appropriate taxes. However, on verification of the returns filed by petitioner, following discrepancies were *inter-alia* noticed:

i) Sundry Creditors

ii) Credit note received as per GSTR 2A

iii)Input Tax Credit availed for blocked credit under Section 17(5) of TNGST Act, 2017

iv) Ineligible Input Tax Credit claim

v) Professional Charges

vi) Un-reconciled Turnover

vii) Conveyance, Delivery and Distribution Expenses

viii) Travelling Expenses

ix) Staff and Labour Welfare Expenses

x) General and Maintenance Expenses

xi) Generation of E-way bills for Outward Supplies

xii) E-way bills generated but not accounted in returns

4. Pursuant thereto, a notice in DRC 01 dated 15.05.2024. followed by three reminder notices dated 13.06.2024, 18.07.2024 and 06.08.2024. However, petitioner had not responded to any of the above notices, the impugned order dated 23.08.2024 was thus passed confirming the proposal. It is submitted by the learned counsel for the petitioner that neither the show cause notices nor the impugned order of assessment has been served on the petitioner by tender or sending it by RPAD, instead it had been uploaded under "additional notices and orders" tab on the GST Portal, thereby, petitioner was unaware of the initiated proceedings and was thus unable to participate in the adjudication proceedings. 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.

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 is further submitted by the learned counsel for the petitioner that subsequent to the order of assessment, petitioner had remitted 10% of the disputed taxes as pre-deposit for filing appeal and her only request is that the same may be adjusted towards payment of 25% of the disputed tax 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 23.08.2024 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.

11.09.2025

Speaking (or) Non Speaking Order
Index:Yes/No
Neutral Citation: Yes/No
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MOHAMMED SHAFFIQ, J.

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