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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 26-09-2025

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THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 36906 of 2025
AND
WMP NO. 41289 OF 2025,WMP NO. 41291 OF 2025

1. R F K Steels
Rep by its Proprietor Mr. Khaleel
Ahamed Khan No.30 /4B4, At Motham
Agraharam Village, Mookandapalli
Post, Hosur Taluk, Krishnagiri, Tamil
Nadu 635 126

Petitioner(s)

Vs

1. State Tax Offficen INT FAC
Inspection Group 4, offie of Joint
commissioner (ST)Intlligence
commercial Taxes Buildings,
Perandapalli, Hosur 635 109

Respondent(s)

WMP No. 41289 of 2025

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Petitioner(s)

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1. State Tax Offficen INT FAC

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WP No. 36906 of 2025

PRAYER

calling for the Respondent Demand Order dated 03.06.2025 with Ref No. 33BNKPK7891R1ZY /2023-24 and quash the same and pass such further or other Orders as this Honble Court

WMP No. 41289 of 2025

PRAYER

to dispense with the production of the Respondent Order dated 03.05.2025 with Ref No. 33BNKPK7891R1ZY/2023-24 and pass

WMP No. 41291 of 2025

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PRAYER
to grant interim stay of the Respondent Order dated 03.05.2025 with Ref No. 33BNKPK7B9IR1ZY/2023-24 pending disposal of the present Writ Petition and pass

WP No. 36906 of 2025

For Petitioner(s): Adithya Reddy
Disha Jain
Vaani Sreekantiyer
DHANESH

For Respondent: Mr. TNC Kaushik
Additional Government Pleader

ORDER

Mr. TNC Kaushik, learned Additional Government Pleader takes notice for the Respondent.

2. This Writ Petition is being disposed of at the time of admission after hearing the learned counsel for the Petitioner and learned Additional Government Pleader for the Respondent following the consistent view taken by this Court under similar circumstances.

3. In this Writ Petition, the Petitioner has challenged the Impugned Assessment Order in Form GST DRC-07 bearing Ref.No.

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33BNKPK7B9IR1ZY/2023-24 dated 03.06.2025.

4. The Impugned Order precedes a Show Cause Notice in GST DRC-01, issued under Section 73 of the respective GST enactments dated 12.11.2024.

5. The petitioner had appeared for personal hearing on 02.01.2025 and 23.01.2025 and had filed a detailed reply on 23.01.2025.

6. Learned counsel for the Petitioner would submit that in the Show Cause Notice in GST DRC-01 dated 12.11.2024 there are 10 defects. In so far as defect No.10 is concerned, the petitioner was directed to produce copy of all purchase invoices, lorry transport receipt, money paid to transporter, Bank receipt, details paid to his sellers also toll gate expenses for the inward movement of vehicles (purchases) else ITC will be disallowed.

7. However, the assessing officer has come to the conclusion that the petitioner is liable to pay the demand amount by enquiring with the bank pass

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book after issuance of the Show Cause Notice in GST DRC-01 dated 12.11.2024.

8. In so far as the other issues are concerned, the learned counsel for the petitioner states that the petitioner is willing to workout the appellate remedy if the petitioner is so advised.

9. The learned Government Advocate for the Respondent on the other hand would submit that this Writ Petition is devoid of merits and is liable to be dismissed in the light of the decisions of the Hon'ble Supreme Court in Singh Enterprises Vs. Commissioner of Central Excise, Jamshedpur and others, (2008) 3 SCC 70 and in Commissioner of Customs and Central Excise Vs. Hongo India Private Limited and another, (2009) 5 SCC 791 and also in Assistant Commissioner (CT) LTU, Kakinada and others Vs. Glaxo Smith Kline Consumer Health Care Limited, 2020 SCC Online SC 440.

10. That apart, it is submitted that the Petitioner has not substantiated the case with any documents and therefore, on this count also, this Writ Petition is

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liable to be dismissed.

11. Having considered the submissions made by the learned counsel for the Petitioner and the learned Government Advocate for the Respondent and having considered the consistent view taken by this Court in similar circumstances, the petitioner is given liberty to file statutory appeal in so far as other aspects are concerned, except the demand that was confirmed in respect of defect No.10. In so far as the defect No.10 is concerned, this Court is inclined to come to the partial rescue of the Petitioner by quashing the impugned Assessment Order dated 03.06.2025 and remitting the case back to the Respondent to pass a fresh order *de novo* in terms of the order passed by this Court in W.P. No.35850 of 2025 on 25.09.2025.

12. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

26-09-2025

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Index:Yes/No
Speaking/Non-speaking order
Internet:Yes
Neutral Citation:Yes/No
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C.SARAVANAN J.

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