IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 23.09.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.35708 of 2025
and W.M.P.Nos.39964, 39967 and 39969 of 2025

M/s.Yunus Impex,
Represented by its Partner,
Mr.Shahul Hameed,
Door No.10/19, 2nd Floor,
Mooker Nallamuthu Street,
Mannady, Chennai-600 001,
now at Old No.87, New No.182,
Coral Merchant Street,
Chennai-600 001. ... Petitioner

Vs.

1.The Deputy State Tax Officer-II,
Loansquare Assessment Circle,
Office of the Assistant Commissioner (ST),
Integrated Commercial Taxes Building,
No.32, Elephant Gate Bridge Road,
Chennai-600 003.

2.The Assistant Commissioner (ST),
Loansquare Assessment Circle,
Integrated Commercial Taxes Building,
No.32, Elephant Gate Bridge Road,
Chennai-600 003.

3.The Branch Manager,
Indusland Bank, No.22 AR Tower,
Prakasam Salai,
Broadway,
Chennai-600 001. ... Respondents

PRAYER : Writ Petition filed under Article 226 of the Constitution of India praying for issuance of writ of Certiorari, to call for the records relating to the impugned proceedings of the first respondent in GSTIN:33AACFY6272A1ZF/2022-23 dated 29.01.2025, the connected order passed under Section 74 of the CGST/TNGST Act, 2017, dated 29.01.2025 and the consequential Summary of the Order issued in Form GST DRC-07 bearing Ref.No.ZD330125269143P dated 29.01.2025, the Rectification Rejection Order in ARN.No.AD330425062748V dated 30.04.2025 and quash all the impugned proceedings as passed contrary to the provisions of the CGST/TNGST Act, 2017, and against the principles of natural justice.

For Petitioner : Mr.P.Rajkumar

For Respondents : Mr.TNC.Kaushik
Additional Government Pleader
for R1 and R2

ORDER

This Writ Petition is disposed of at the time of admission with the consent of the learned counsel appearing for the Petitioner and learned Government Advocate appearing for the respondents.

2. In this writ petition, the petitioner has challenged the impugned order dated 29.01.2025 passed under Section 74 of the TNGST Act, 2017 and the order dated 30.04.2025 rejecting the application filed by the petitioner on 24.04.2025 to rectify the aforesaid order dated 29.01.2025 under Section 161 of the Act.

3. The order of the first respondent dated 29.01.2025 is a detailed order and as such, there is no scope to interfere with the order unless there is an error apparent on the face of the record and therefore, the rejection of the application under Section 161 of the Act vide order dated 30.04.2025 does not warrant any interference.

4. As far as the merits of the case are concerned, it is the case of the petitioner that the impugned order was preceded by a Show Cause Notice dated 20.11.2024 in Form GST DRC-01. In the aforesaid order dated 29.01.2025, a mere reference was made to a list received from the Joint Commissioner (Int-I), Chennai-06.

5. It is the categorical stand of the petitioner that the Petitioner had only received consignments from the supplier, namely, Royal Enterprises which not only accompanied supply bills, but were also supported which e-way bills generated by the supplier.

6. It is submitted that the supplier not only filed GSTR-1 but also filed returns in GSTR-3B during the period, pursuant to which auto drafted Form GSTR-2A was generated and it is on the strength of these documents and records, input tax credit was availed by the petitioner.

7. The learned counsel for the petitioner also attempted to argue the

case on merits by referring few decisions to assail the demand confirmed which was distinguished by the first respondent vide the impugned order dated 29.01.2025.

8. It is noticed that the impugned order of the first respondent is a well reasoned order and therefore, it does not warrant any interference under Article 226 of the Constitution of India as the Courts are not really concerned with the decision but only with the decision making process under Article 226 of the Constitution of India.

9. Unless there were procedural irregularities while passing the order or the order was passed in an irregular manner or without jurisdiction, the Court cannot interfere such order under Article 226 of the Constitution of India.

10. Therefore, this Writ Petition is liable to be dismissed. Further, I do not wish to go into the merits of the case as the petitioner has an appellate remedy as against the impugned order dated 29.01.2025.

11. Considering the fact that the petitioner was wrongly pursuing the remedy under Section 161 of the GST Act, the delay in filing the appeal before the Appellate Authority while pursuing such remedy can be excluded.

12. Therefore, the petitioner is given liberty to file an appeal against Impugned Order dated 29.01.2025 within a period of 30 days from the date of receipt of a copy of this order. Learned Counsel for the petitioner at this stage submitted that, 50% of the tax amount has already been adjusted. Any recovery made so far shall be adjusted towards the pre-deposit to be made. Bank account of the petitioner shall stand lifted, if indeed 50% of the tax liability has been recovered and if such an appeal is filed.

13. It is made clear that in case the petitioner fails to comply with any of the above stipulations, the respondents are at liberty to proceed against the petitioner in accordance with law as if this Writ Petition was dismissed *in limine* today.

14. Accordingly, this Writ Petition is disposed of. There shall be no order as to costs. Connected miscellaneous petitions are closed.

23.09.2025

NCC: Yes / No
Index : Yes / No
Speaking Order/Non-Speaking Order

ssb

To

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C.SARAVANAN, J.

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