IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 22.09.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.35692 of 2025
and
W.M.P.Nos.39939 & 39941 of 2025

Mr.Semar Abdul Rahman Kuthbudeen
Represented by its Proprietor S.A.Kuthbudeen,
No.40, 2nd Floor, Kattur Sadayappan Street,
Periamet,
Chennai – 600 003. ... Petitioner

Vs.

The Assistant Commissioner (ST)
Vepery Assessment Circle,
No.1, (PAPJM) Annex Building,
Room No.A-100 First Floor,
Greams Road,
Chennai – 600 006. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records of the Show Cause Notice issued by the respondent in Form GST DRC – 01 dated 30.12.2022 and the consequential order GSTIN:33BDEPK4667F1ZM/2021-2022 dated 13.03.2025 and quash the same as illegal, arbitrary, unjustified as violative of principles of natural justice and further direct the respondent to re-credit the amount of ITC paid in DRC-03 in ARN:AD330724007331L dated

05.07.2024 to the bank account of the petitioner with statutory interest envisaged under the GST Act and in light of the law laid down by the Courts.

For Petitioner	:	M/s.G.Aniesh
For Respondent	:	Mrs.K.Vasanthamala Government Advocate

ORDER

Mrs.K.Vasanthamala, learned Government Advocate takes notice for the Respondent.

2. This Writ Petition is being disposed of after hearing the learned counsel for the Petitioner and the learned Government Advocate for the Respondent.

3. The petitioner is before this Court against the impugned order dated 13.03.2025 passed under Section 73 of the respective GST enactments. By the impugned order, although a proposals contained in the Show Cause Notice in GST DRC 01 dated 30.12.2022 has been confirmed. Thus, there is a variance in the amount.

4. It is noticed that in the impugned order, the total demand that has been confirmed as Rs.17,28,938/- towards the tax and a sum of Rs.9,04,084/- towards the interest and penalty of Rs.1,72,894/- as against a proposal in Notice in GST DRC 01 dated 30.12.2022 to recover a sum of Rs.2,89,364/-. Therefore, it appears to be a mistake and therefore it is clear that the impugned order has been passed in an arbitrary manner and thus there is a violation of Principles of Natural Justice.

5. Therefore, this Writ Petition is liable to be quashed and the case is remitted back to the Respondent to pass a fresh order on merits.

6. In case it is the case of the Department that the Petitioner is liable to pay the tax that has been confirmed vide impugned order, the Department may issue a corrigendum before proceedings to pass a fresh order.

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

22.09.2025

Neutral Citation : Yes / No
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To

The Assistant Commissioner (ST)
Vepery Assessment Circle,
No.1, (PAPJM) Annex Building,
Room No.A-100 First Floor,
Greams Road,
Chennai – 600 006.

<u>C.SARAVANAN, J.</u>

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