IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 25.09.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.35850 of 2025
and
W.M.P.Nos.40096 & 40097 of 2025

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

Vs.

The State Tax Officer (INT) (FAC),
Inspection Group 4, Office of Joint Commissioner (ST),
Intelligence Commercial Taxes Buildings,
Perandapalli, Hosur-635 109. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the respondent's demand order dated 03.06.2025 with Ref. No.33BNKPK7891R1ZY / 2022-23 and quash the same.

For Petitioner : Mr.Adithya Reddy

For Respondent : Mr.T.N.C.Kaushik
Additional Government Pleader

ORDER

Mr.T.N.C.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.

3. The Petitioner is before this Court against the impugned order dated 03.06.2025 which was preceded by a Notice in GST DRC 01 dated 12.11.2024 issued for the tax period 2022 – 2023. The Petitioner is aggrieved by the demand confirmed vide impugned order dated 03.06.2025 in so far as Defect no.9 is concerned.

4. The learned counsel for the Petitioner would submit that in the Show Cause Notice in DRC 01 dated 21.11.2024, the Petitioner was merely asked to produce copies of all purchase Invoices, Lorry Transport Receipts, money paid to transporter, Bank Receipts, details of amount paid to his sellers and also Toll gates. Pursuant to which, the Petitioner replied to the said Show Cause Notice dated 12.11.2024 vide Reply dated 23.01.2025.

5. It is submitted that however in the impugned order the Respondent has made an enquiry with the Bank without informing the Petitioner and has confirmed the demand. It is therefore submitted that the impugned order has been passed in violation of Principles of Natural Justice.

6. The learned Additional Government Pleader for the Respondent on the other hand would submit that the Petitioner has an alternate remedy by way of an appeal before the Appellate Authority namely Appellate Deputy Commissioner (ST)GST, Salem. It is further submitted that the impugned order is a detailed order and does not call for any interference.

7. I have considered the submissions made by the learned counsel for the Petitioner and the learned Additional Government Pleader for the Respondent. This Court is inclined to quash the impugned order in so far as the demand in respect of Defect No.9 is concerned, as there is a manifest violation of Principles of Natural Justice, as the Petitioner has not been given the details of the *post facto* enquiry, which happened after the hearing and before passing of the impugned order.

8. Therefore to that extent the impugned order is quashed and the case is remitted back to the Respondent to pass a fresh order in so far as Defect No.9 is concerned. In so far as the other defects are concerned, it is open for the Petitioner to work out the remedy before the Appellate Authority within the time stipulated under Section 107 of the respective GST enactments.

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

25.09.2025

Neutral Citation : Yes / No

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To
State Tax Officer (INT) (FAC),
Inspection Group 4, Office of Joint Commissioner (ST),
Intelligence Commercial Taxes Buildings,
Perandapalli, Hosur-635109

C.SARAVANAN, J.

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<u>W.P.No.35850 of 2025</u>
<u>and</u>
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25.09.2025