IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 08.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.36767 of 2025
and
W.M.P.Nos.41123 and 41125 of 2025

Medi Biotek India Private Limited,
Represented by its Director
Mr.Jayantilal. ... Petitioner

Vs.

1.The State Tax Officer,
Purasawakkam Assessment Circle,
F/50, First Floor, First Avenue,
Anna Nagar (East), Chennai – 600 102.

2.The Appellate Deputy Commissioner (GST Appeal),
No.1, PAPJM Building, 2nd Floor,
Zone IV, Greams Road,
Chennai – 600 006. ... Respondents

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 in GSTIN No:33AAGCM9846B1ZH/2019-2020 on the files of the 1st respondent, quash the impugned order dated 29.08.2024 with the reference No.ZD330824266798P for the FY 2019-20, and direct the 1st respondent to pass orders afresh after giving an opportunity of hearing to the Petitioner.

For Petitioner : M/s.R.Suryaa

For Respondents : Mrs.K.Vasantha Mala
Government Advocate

ORDER

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

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

3. In this Writ Petition, the petitioner has challenged the Impugned Order dated 29.08.2024 which was preceded by a Show Cause Notice in GST DRC 01 dated 01.07.2022 for the tax period 2019 – 2020.

4. The learned counsel for the Petitioner would submit although the Petitioner has failed to file an appeal, the Petitioner had earlier replied to the Notice dated 01.07.2022 vide reply dated 26.09.2022 which has not been properly considered.

5. It is submitted that allegations in the Notice in GST DRC 01 dated 01.07.2022 was on account of alleged mis-match/variance in the Input Tax Credit (ITC) claimed on SGST and CGST paid, whereas, in the impugned order, the demand has been confirmed on the alleged Input Tax Credit (ITC) on IGST claimed by the Petitioner for the tax period.

6. The learned Government Advocate for the Respondent on the other hand would submit that the demand has been dropped. However, penalty has been imposed. It is submitted that having slept over the rights by not filing an appeal under Section 107 of the respective GST enactments. Therefore, this Writ Petition is liable to be dismissed on account of laches.

7. A perusal of the records indicates that after the Notice in GST DRC – 01 dated 01.07.2022 was issued to the Petitioner, the Petitioner had filed GSTR-09 (Annual Return) on 20.12.2022. It is based on the information that was provided in the Annual Return in GSTR-09 filed on 20.12.2022, the demand has been confirmed. The petitioner deserves a chance to explain the position before the demand was confirmed vide impugned order.

8. Considering the same, the impugned order dated 29.08.2024 is quashed and the case is remitted back to the Respondent to pass a fresh order on merits within a period of 30 days from the date of receipt of a copy of this order together with pre-deposit of 50% of the disputed tax.

9. The Petitioner shall file a reply to the Show Cause Notice dated 01.07.2022 together with requisite documents substantiate the case by treating the impugned order dated 29.08.2024 as an addendum to the Show Cause Notice dated 01.07.2022 within a period of fifteen (15) days from the date of receipt of a copy of this order.

10. Subject to the Petitioner complying with the above stipulated conditions, the Respondent shall proceed to pass fresh orders on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months thereafter.

11. In case the Petitioner fails to comply with any of the conditions stipulated above, the Respondent is at liberty to proceed against the

Petitioner to recover the tax in accordance with law as if this Writ Petition was dismissed *in limine* today.

12. Needless to state, before passing any such order, the Respondent shall give due notice to the Petitioner.

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

08.10.2025

Neutral Citation : Yes / No

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To:

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