



W.P. No. 37051 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 26.09.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. No. 37051 of 2025

and

W.M.P. Nos. 41448, 41451 & 41455 of 2025

M/s. IFFCO Kisan Suvidha Private Limited,
(Formerly IFFCO Kisan Suvidha Limite)
Represented by its Chief Executive Officer,
Prabhaakar Narain

... Petitioner

Vs.

1.State Tax Officer,
T.Nagar Assessment Circle, Station No.46,
Mylapore Taluk Office Building,
Room No.221, 2nd Floor, Greenways Road,
R.A. Puram, Chennai – 600 028.

2.Assistant Commissioner (ST),
T. Nagar Assessment Circle, Station No.46,
Mylapore Taluk Office Building,
2nd Floor, Greenways Road,
R.A. Puram, Chennai – 600 028.

... Respondents

Writ Petition is filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records in respect of the impugned order bearing number ZD330225018775H dated 03.02.2025 issued by the 1st Respondent and consequential impugned notice bearing number GSTIN/33AABCI7067H1ZL/2017-18 dated 15.09.2025



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issued by the 2nd respondent, quash the same and further direct the respondents to pass orders afresh after affording an opportunity of personal hearing to the petitioner.

For Petitioner : Mr. Sai Prashanth

For Respondents : Mr. V. Prashanth Kiran,
Government Advocate

ORDER

This Writ Petition is disposed of at the time of admission with the consent of the learned counsel for the Petitioner and the learned Government Advocate who takes notice on behalf of the Respondents.

2. The Petitioner is before this Court against the impugned order dated 03.02.2025 passed for the tax period 2017-2018. The impugned order was preceded by a notice in DRC-01 dated 20.12.2023. The Petitioner has also filed a reply on 22.01.2024 and 12.06.2024. However, the Petitioner failed to respond to the personal hearing notices and thus, has suffered the impugned order dated 03.02.2025.

3. The Petitioner has also failed to file a reply in time before the Appellate Deputy Commissioner (ST), (GST), Chennai-2, Greaves Road,



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Chennai-06 who is the Appellate Authority even as per the preamble to the impugned order.

4. Learned counsel for the Petitioner submits that impugned order merely reproduces certain tables and has come to the conclusion that the demand proposed in the aforesaid notice in DRC-01 dated 20.12.2023 was to be confirmed, as the Petitioner has failed to file a reply.

5. Reading of the impugned order indicates that the Respondents cannot be found fault as the Petitioner has failed to appear despite opportunity of personal hearing afford to the Petitioner. At the same time, the fact remains that the Petitioner has not explained the case in detail / in-person for the Respondents to come to the fair conclusion.

6. Considering the same, the case is remitted back to the Respondents to pass a fresh order, on terms the Petitioner shall deposit 25% of the disputed tax in cash from the Petitioner's Electronic Cash Register within a period of 30 days from the date of receipt of copy of this order.



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7. The Respondents shall proceed to pass a fresh order subject to the Petitioner complying with the stipulated conditions. In case, the Petitioner fails to comply with any of the stipulated conditions, the Respondents is at liberty to proceed against the Petitioner in the manner known to law as if this Writ Petition was dismissed *in limine* today.

8. Subject to Petitioner depositing 25% of the disputed tax, all recovery proceedings shall be kept in abeyance pending further orders.

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

26.09.2025

Index : Yes/No
Neutral Citation : Yes/No
AT



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To

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C.SARAVANAN, J.

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