IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 06.10.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.37381 of 2025
and
W.M.P.Nos.41819 & 41820 of 2025

M/s. Fusolve Technologies Private Limited,
Represented by its Director,
Mr.P.Muralidhar,
49, ground floor, saichem,
Sidco Industrial Estate, Ambattur, Tiruvallur,
Tamil Nadu – 600098. ... Petitioner

Vs.

The State Tax Officer,
(also known as Commercial Tax Officer),
Pattaravakkam Assessment Circle,
Room # 415, Integrated Building for CT & R Department,
Fanepet, Nandanam,
Chennai – 600 035. ... Respondent

Writ Petition is filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records on the file of the respondent herein in GSTIN: 33AACCF9362M1ZA /2020-21 dated 28.02.2025, order under section 73 and the summary of the order in Form GST DRC-07 both issued in Reference No: ZD330225303963M dated 28.02.2025 and quash the same.

For Petitioner : Mr.A.N.R.Jayaprathap

For Respondent : M/s.Vasanthamala
Government Advocate

ORDER

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 respondent.

2. In this Writ Petition, the petitioner has challenged the impugned Order dated 28.02.2025 passed under Section 73 of the respective GST enactment, for the tax period 2020-2021.

3. The impugned order was preceded a Show Cause Notice in Form GST DRC-01 dated 25.11.2024.

4. By the impugned order, demand proposed in the Show Cause Notice dated 25.11.2024, has been confirmed.

5. A reading of the preamble of the impugned order indicates that petitioner has also sent a reply to the Show Cause Notice in Form GST DRC-01 dated 25.11.2024, on 06.01.2025. However, in the discussion, it has been stated as under:

> *"A notice was issued to the taxpayer to file his reply / objections to the proposed assessment. The taxpayer has filed his reply for the year 2019-20 for the defect No.1, but not filed reply for the year 2020-21. With regard to interest and late fees, he has paid the same through a challan."*

6. The learned counsel for the petitioner would submit that, on various dates, a sum of Rs.1,82,762/- has been recovered from the petitioner, from and out of the total tax liability of Rs.7,45,975/-.

7. The learned Government Advocate appearing for the respondent was unable to confirm the same.

8. It appears that petitioner has not given a proper reply to the notice in DRC-01 dated 25.11.2024 as same would have been considered by the respondent.

9. Considering the above, the case is remitted back to the respondent to

pass a fresh orders on terms subject to the petitioner depositing 25% of the disputed tax in cash from the petitioner's Electronic Cash Register within a period of thirty (30) days from the date of receipt of a copy of this order. Any amount which has already been recovered, shall be adjusted towards the aforesaid pre-deposit of 25% of the disputed tax.

10. The petitioner shall also file a reply to the Show Cause Notice in Form GST DRC-01 dated 25.11.2024 by treating the impugned Order dated 28.02.2025 as an addendum to the Show Cause Notice dated 25.11.2024 within a period of thirty (30) days from the date of receipt of a copy of this order.

11. In case the petitioner complies 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 from the date of receipt of a copy of this order, after hearing the petitioner.

12. In case the petitioner fails to comply with any of the conditions stipulated above, the respondent is at liberty to proceed against the petitioner in accordance with law as if this Writ Petition was dismissed *in limine* today.

13. With these directions, this Writ Petition stands disposed of. Consequently, connected miscellaneous petitions are closed. No costs.

06.10.2025

raja

Neutral Citation : Yes / No

To

The State Tax Officer,
(also known as Commercial Tax Officer),
Pattaravakkam Assessment Circle,
Room # 415, Integrated Building for CT & R Department,
Fanepet, Nandanam,
Chennai – 600 035.

C.SARAVANAN, J.

raja

<u>W.P.No.37381 of 2025</u>

06.10.2025