IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29-10-2025

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 38011 of 2025
&
WMP Nos.42446 & 42447 of 2025

1. Tvl Ferro Engineers,
Rep by its Proprietor,
Mr. M. Krishnamoorthy,
No.T-248, SIDCO Industrial Estate,
Kattur, Tiruvallur.
Tamilnadu- 600 062.
GSTIN 33AFTPK9710R1ZL

Petitioner(s)

Vs

1. The Assistant Commissioner (ST),
Porur Assessment Circle,
No.4/109,1st Floor,
Bangalore Highway Road,
Varadharajapuram, Nazaratpet,
Chennai,
Tamilnadu-600 123

Respondent(s)

PRAYER

This writ petition has been filed seeking for issuance of a Certiorari, to call for the records of the Respondent herein in its Impugned order in GSTIN. 33AFTPK9710R1ZL /2020-2021 dated 10.02.2025 vide DRC-07 bearing Ref No.ZD330225094372J dated 10.02.2025 along with Consequential Rectification order u/s 161 bearing Ref No.ZD3308250266666 dated 04.08.2025 for the tax period 2020-21, and quash the same.

For Petitioner(s): Ms.R. Hemalatha

For Respondent(s): Ms. Amirthapoonkodi Dinakaran,
Govt Advocate

ORDER

Ms.Amirtha Ponkudi Dinakaran, learned Government Advocate takes notice for the respondent.

2.In this writ petition, the petitioner has challenged the impugned order dated 10.02.2025. After petitioner's attempt to rectify the same before the same authority under Section 161 of the respective GST enactment turned futile, as the application filed on 10.05.2025 was rejected by order dated 04.08.2025.

3.The present writ petition has been filed on 25.09.2025. The impugned assessment order dated 10.02.2025, which preceded by a show cause notice in DRC-01 dated 25.11.2024 was not responded by the petitioner.

4.Upon merits, the learned counsel for the petitioner would submit that the petitioner has supplied goods to a Unit located in Special Economic Zone and therefore, the supplies are not liable to tax and that the petitioner is entitled for refund of input tax credit in terms of Section 16(1)(b) of the IGST Act, 2017.

5.It is submitted that the respondent has not considered the case, even though the petitioner filed an application for rectification on 10.05.2025 of the Assessment order dated 10.02.2025.

6.On the other hand, the learned Government Advocate for the respondent would submit that the writ petition is devoid of merits and liable to be rejected. It is submitted that the petitioner ought to have filed an appeal before the appellate authority, instead of invoking the jurisdiction of the respondent under

Section 161 of the CGST Act.

7.Having considered the submissions made by the learned counsel for the petitioner and the learned Government Advocate appearing for the respondent and considering the fact that the petitioner had not replied to the notice that preceded to the order dated 10.02.2025, This Court is inclined to remit the case back by following the consistent view taken by this Court.

8. Under similar circumstances, impugned orders have been quashed and cases have been remitted back to pass a fresh order on terms subject to such Assessee depositing 25% to 100% of the disputed tax depending upon the length of delay in approaching the Court. I do not find any reason to take a different view in this case.

9. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the case is remitted back to the respondent to pass a fresh order 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.

10.Within such time, the petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 25.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 10.02.2025 as an addendum to the Show Cause Notice dated 25.11.2024.

11.It is made clear that if the petitioner fails to comply with the above stipulations, the respondent is at liberty to proceed against the petitioner with regard to input tax credit to which admitted and confirmed by the impugned order dated 10.02.2025.

12.Needless to state, before passing any order, the petitioner shall be heard.

13.Accordingly, the writ petition is disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

29-10-2025

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Index:Yes/No
Neutral Citation:Yes/No

To

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Porur Assessment Circle, No.4/109,
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C.SARAVANAN, J.
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