IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 03.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.37798 of 2025
and
W.M.P.Nos.42247 and 42248 of 2025

P.Vetriselvan,
Proprietor of M/s.IVC Labs and
Environmental Services ... Petitioner

Vs.

1.The Assistant Commissioner (ST),
Sholinganallur Assessment Circle,
The Integrated Building for Commercial Taxes
and Registration Department (South Tower),
Room No.218, II Floor,
Nandanam, Chennai – 600 035.

2.The Deputy Commercial / State Tax Officer,
Sholiganallur Assessment Circle,
No.571, The Integrated Building for Commercial
Taxes and Registration Department (South Tower),
Room No.241, II Floor,
Nandanam, Chennai – 600 035.

3.M/s.ICICI Bank Limited,
Represented by its Authorised Signatory,
E-32, II Avenue, Besant Nagar,
Chennai – 600 090. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records pertaining to the Impugned Order in Form GST DRC-07 dated 27.08.2024 in Reference No.ZD3308242344397 passed by the 1st Respondent for Financial Year 2019-2020 and the consequent Impugned Recovery Notice dated 11.09.2025 issued by the 1st Respondent to the 3rd Respondent in Ref.No.GST/TVR/APR/2025 and quash the same.

For Petitioner : Mr.G.Madan

For Respondents :
For R1 and R2 : Mrs.P.Selvi
Government Advocate

For R3 : Mr.S.Venkatesan

ORDER

The Petitioner is before this Court against the impugned Order dated 27.08.2024 in Form GST DRC-07 passed by the 1st Respondent for the Tax Period between April 2019 and March 2020 and the impugned Recovery Notice bearing No.GST/TVR/ARR/2025 dated 11.09.2025 seeking to recover the amount confirmed vide impugned Order dated 27.08.2024.

2. Learned counsel for the Petitioner would submit that the Petitioner was issued with an Intimation Notice in GST ASMT-10 dated 12.05.2022 to which the Petitioner had also replied on 09.06.2022 in GST ASMT-11. It is submitted that though the Petitioner had filed a Reply on 09.06.2022, a separate Intimation Notice in GST DRC-01A was issued on 26.08.2022 wherein it has been stated that the Petitioner has not replied to the aforesaid Intimation Notice in GST ASMT-10 dated 12.05.2022 with necessary documents. This is contrary to the facts on record.

3. That apart, it is submitted that on verification of Model 2 Portal, it was found that parallel action against the same point for the same year was initiated by the 1st Respondent vide Show Cause Notice in GST DRC-01 dated 30.05.2024 pursuant to which the 2nd Respondent dropped the proceedings initiated in GST ASMT-10 dated 12.05.2022 vide Order dated 31.05.2024 citing parallel action, though it was stated that the Petitioner's Reply was satisfactory in the order.

4. Learned counsel for the Petitioner submits that the Petitioner was under the impression that the proceedings had been dropped in terms of GST ASMT-12 dated 31.05.2024 by the 2nd Respondent.

5. That apart, it is submitted that Intimation Notice in GST DRC-01A dated 26.08.2022 and the Show Cause Notice in GST DRC-01 dated 30.05.2024 were proceeded on the assumption that the Petitioner had not

replied to the Notice in GST ASMT-10 dated 12.05.2022 though indeed the Petitioner had replied on 09.06.2022.

6. Learned Government Advocate for the Respondents 1 and 2 submits that the impugned Order dated 27.08.2024 is an *ex parte* order and therefore the Court may remit the case back to the Respondents 1 and 2 to pass a fresh order on terms.

7. I have considered the submissions made by the learned counsel for the Petitioner and the learned Government Advocate for the Respondents 1 and 2.

8. Following the consistent view taken by this Court under similar circumstances and considering the peculiar facts of the case, this Court is inclined to remit the case back to the 1st Respondent to pass a fresh order without any direction to pre-deposit any amount of the disputed tax as the

Petitioner's Reply in GST ASMT-11 dated 09.06.2022 has not been considered while issuing the Show Cause Notice in GST DRC-01 dated 30.05.2024.

9. Only after the aforesaid Reply dated 09.06.2022 is considered, a Notice could have been issued under Section 61(3) of the respective GST enactments. Therefore, the impugned Order dated 27.08.2024 is quashed and the case is remitted back to the 1st Respondent to pass a fresh order from the stage of Show Cause Notice in GST DRC-01 after considering the Reply of the Petitioner, within a period of 3 months from the date of receipt of a copy of this order.

10. It is open for the Petitioner to file a Reply with necessary documents within a period of thirty (30) days from the date of receipt of a copy of this order, reiterating the stand taken in Reply dated 09.06.2022 in GST ASMT-11.

11. Since the impugned Order is quashed, the impugned Recovery Notice dated 11.09.2025 shall be kept in abeyance pending further orders.

12. In case the Petitioner fails to file such Reply together with necessary documents within such period as stated above, the 1st 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.

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

03.12.2025

Neutral Citation : Yes / No

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To:

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C.SARAVANAN, J.

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