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Writ Petition No.37812 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 03.10.2025

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THE HONOURABLE MR. JUSTICE P.B. BALAJI

Writ Petition No.37812 of 2025

and

W.M.P.Nos.42260 & 42261 of 2025

M/s.UMW Industries Limited,
Represented by its Director,
Mr.P.Ashok Kumar
Post Box No.2038, S.F.No.105,
Bharathi Nagar, Ganapathy,
Coimbatore, Tamil Nadu – 641 006.

...Petitioner

Vs.

1.The Assistant Commissioner,
Avarampalayam Circle,
Coimbatore, Tamil Nadu.

2.The Commercial Tax Officer,
Avarampalayam Circle, Coimbatore – III,
Coimbatore, Tamil Nadu.

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari, call for the records on the files of the 2nd respondent herein in GSTIN:33AAACU3308G1ZS/2019-20 dated 24.08.2024 and order under Section 73 dated 24.08.2024 and the summary of the order in Form GST DRC-07 dated 24.08.2024 both issued in Reference No:ZD330824224924A and quash the same.



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For Petitioner : Mr.G.R.Deepak

For Respondents : Mrs.P.Selvi
Government Advocate(Taxes)

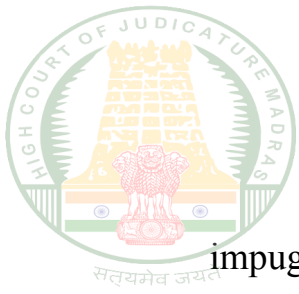
ORDER

The petitioner challenges the order dated 24.08.2024 passed by the 2nd respondent under Section 73 of the CGST/TNGST Act, 2017.

2. Heard the learned counsel for the petitioner and the learned Government Advocate for the respondents.

3. According to the petitioner, the impugned order does not provide factual details with regard to the difference in turn over. Pointing out to Defect No.2, the petitioner states that tabular column does not point out any difference, but to the contrary, the 2nd respondent has found that there is a difference in turn over and proceed to enforce the tax and interest on the petitioner.

4. The learned Government Advocate for the respondents would however state that though a notice was given prior to the passing of the



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impugned order, no reply was given by the petitioner, pointing out his objections.

5. In the light of the fact that the order has been passed exparte, I am inclined to set aside the order, directing the petitioner to deposit 25% of the tax amount alone within a period of eight (8) weeks from the date of receipt of a copy of this order. On such compliance made by the petitioner, the respondents shall hear the objections of the petitioner and conduct due enquiry and pass orders on merits and in accordance with law.

6. With this directions, the writ petition stands disposed of. However, there shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

03.10.2025

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To

1.The Assistant Commissioner,
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2. The Commercial Tax Officer,
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P.B. BALAJI, J

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