IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 30.10.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.39189 of 2024
and
W.M.P.Nos.42441 & 42442 of 2024

Gunasundari Modern Art Printers,
Rep. by its Proprietor B.Premanand,
18-A, Ammaiyappan Street,
Old Washermenpet,
Chennai - 600 021. ... Petitioner

Vs.

The Deputy State Tax Officer I,
Washermenpet Assessment Circle,
Room No.207,
Integrated Commercial Taxes Officer Complex,
Elephant Gate Bridge Road,
Chennai - 600 003. ... Respondent

PRAYER : Petition filed under Article 226 of the Constitution of India praying for issuance of writ of certiorari, to call for the records of the respondent in GSTIN:33AMLPC4097J2ZV/2017-18 dated 28.09.2024 and quash the same as illegal, arbitrary, without jurisdiction and against the provisions of law.

For Petitioner : Mr.A.Chandrasekaran

For Respondents : Mr.Amrita Pookodi Dinakaran
Government Advocate.

O R D E R

In this writ petition, the petitioner has challenged the order dated 28.09.2024 passed under Section 74 of the respective GST Enactments for the tax period 2017-18.

2. It is noticed that the impugned order dated 28.09.2024 preceded a notice in DRC-01 dated 06.06.2024 followed by reminder on 06.07.2024, 18.07.2024 and 13.09.2024. The petitioner had filed replies on 18.06.2024, 22.06.2024 and 03.07.2024 to the show cause notice in DRC-01.

3. However, reading of the aforesaid replies on 18.06.2024 and 22.06.2024 indicate that these replies were not with reference to the allegation in the show cause notice in DRC-01 dated 06.06.2024 but rather seeking time to file a reply with necessary documents to the show cause notice.

4. The learned counsel for the petitioner has placed reliance on reply dated 03.07.2024, wherein the petitioner has raised objection regarding invocation of extended period of limitation. The petitioner appears to have sent the aforesaid reply manually through Registered Post and a copy of the acknowledgment receipt has been kept along with typed set of documents in this writ booklet.

5. The learned counsel for the petitioner would further submit that the petitioner would be satisfied if the issue is examined from the perspective of Section 75(2) of the Act in the light of the reply dated 03.07.2024 of the petitioner. That apart, the learned counsel for the petitioner would submit that for the subsequent years also similar proceedings were initiated under Section 73 of the Act.

6. Since the petitioner has not properly filed a reply with necessary documents to the show cause notice, the matter is remitted back to pass a fresh order on merits and in accordance with law as expeditiously as possible. The respondent shall examine as to whether there was any ground

for invoking Section 74 of the respective GST Enactments. The respondent shall thereafter pass appropriate orders by invoking Section 75(2) of GST Enactments in the light of the extension of limitation as held in ***M/s.Tata Play Limited, Represented by its Authorised Signatory Vs. Union of India & others*** dated ***12.06.2025*** in W.P.Nos.17184 of 2024 etc., batch.

7. The petitioner shall file a proper reply with necessary documents to the show cause notice to substantiate the defense within a period of thirty days from the date of receipt of a copy of this order, if so desires.

8. Accordingly, this Writ Petition stands disposed of with the above observations. No costs. Consequently, connected miscellaneous petitions are closed.

30.10.2025

NCC: Yes / No
Index : Yes / No
Speaking Order : Yes / No

vji

To

The Deputy State Tax Officer I,
Washermenpet Assessment Circle,
Room No.207,
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C.SARAVANAN, J.

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