IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 15.10.2025

CORAM :

THE HONOURABLE MR. JUSTICE **C.SARAVANAN**

W.P.No.38736 of 2025
and
W.M.P.Nos.43325 & 43326 of 2025

M/s.Multi Tek Controls India
Private Limited
GSTN No.33AAJCM3995Q1ZL
Rep. By its Managing Director
K.Angamuthu
630/3, Vellalore Main Road,
Singanallur, Coimbatore – 641 005. ... Petitioner

Vs

The State Tax Officer (ST),
Singanallur South Assessment Circle,
Second Floor, CT Buildings,
Dr.Balasundaram Road,
Coimbatore – 641 018. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari, to call for the impugned order on the file of the respondent vide GSTIN:33AAJCM3995Q1ZL/2018-19 dated 27.04.2024 and quash the same which was uploaded in "Additional Notices and Orders" in the GST Portal and pass orders.

For Petitioner	:	Mr.J.Madhusuthanan
For Respondent	:	Mr.V.Prashanth Kiran Government Advocate

ORDER

Heard Mr.J.Madhusuthanan, the learned counsel for the Petitioner and Mr.V.Prashanth Kiran, learned Government Advocate who takes notice at the admission stage and made submissions on behalf of the Respondent.

2. By consent this Writ Petition is taken up for final disposal at the stage of admission.

3. In this Writ Petition, the petitioner has challenged the impugned order dated 27.04.2024 which is preceded a notice in DRC-01 dated 19.01.2024 and remanded on 16.02.2024. The petitioner has also filed a reply on 19.03.2024, content of which have been extracted in the impugned order. Thereafter, the impugned order has recorded the conclusion without any inclination. The relevant portion is extracted hereunder:-

Tax officer conclusion

The tax payer reply was carefully examined, they have produced supporting documents re verified but not satisfied hence DEMAND raised as follows

(59)

MISMATCH BETWEEN GSTR 3B VS GSTR 2A

Detal 1	IGST Rs.	SGST Rs.	CGST Rs.	Total Rs.
Tax Due	0	48206	48206	96412
Interest	0	44074	44074	88148
Penalty due	0	10000	10000	20000
Balance to be paid	0	102280	102280	204560

Calculation: (Due x Days x 18/36500)

Note:-

Interest is calculated till the date of order. The taxpayer is requested tocalculate interest till the date of payment of tax due and pay it.

Order issued in Form DRC -07 through online for the balance.

PONNAN SAKTHIVEL Digitally signed by PONNAN SAKTHIVEL Date: 2024.04.28 14:32:29 +05'30'

STATE TAX OFFICER,
SINGANALLUR SOUTH CIRCLE
COIMBATORE-18.

4. The learned counsel for the petitioner submitted that the dispute has arisen, probably on account of a mistake committed by the supplier, which has been recorded in the impugned order. However, there is no

deliberation on the same. The learned counsel for the petitioner further submitted that the petitioner has also earlier responded to the notice in DRC-01 and had filed a declaration on 12.03.2024, which has not been considered.

5. On the other hand, the learned counsel for the respondent submitted that there is no record to justify the conclusion that the aforesaid declaration dated 12.03.2024 was indeed filed by the respondent.

6. Be that as it may, the facts on record reveal that the petitioner's reply has not been considered in the impugned order. Mere reproduction of the reply is not sufficient. The impugned order shows non-application of mind and lack of deliberations before the demand was confirmed. Therefore, the impugned order is liable to be quashed and the case is remitted back to the respondent to redo the exercise afresh.

7. The impugned order is dated 27.04.2024 and since the present writ petition was filed only on 29.09.2025, the petitioner shall also deposit 25% of the disputed tax in cash within a period of 30 days from the date of receipt of copy of this order.

8. Within such time, the petitioner shall also file the additional reply dated 19.03.2024, by treating the impugned order dated 27.04.2024 as an addendum to the Show Cause Notice dated 19.11.2024.

9. In case petitioner complies with the above stipulations, the Respondent shall proceed to pass a final order on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months of such reply/pre-deposit. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner shall also stand automatically raised/vacated.

10. In case, the Petitioner fails to comply with any of the stipulations, the Respondent is at liberty to proceed against the Petitioner in the manner known to law as if this Writ Petition was dismissed *in limine* today.

11. Needless to state, before passing any such final order, the petitioner shall be heard.

12. Accordingly, this Writ Petition is disposed of. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

15.10.2025

dh
To
The State Tax Officer (ST),
Singanallur South Assessment Circle,
Second Floor, CT Buildings,
Dr.Balasundaram Road,
Coimbatore – 641 018.

C.SARAVANAN.J

dh

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