



W.P.No.40649 of 2025

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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 31.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.40649 of 2025

and

W.M.P.Nos.45577 and 45578 of 2025

M/s.Janani Associates
Rep by its Proprietor,
180.Race Course Road,
18/1, Shanmuga Nagar,
Coimbatore – 641 042.

... Petitioner

Vs.

The Deputy State Tax Officer,
Trichy Road Assessment Circle,
CT Building First Floor,
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 Certiorarified Mandamus, to call for the impugned order on the file of Respondent vide GSTIN:33ADNPJ2807L1ZG/2020-21 dated 22.02.2025 and direct the respondent to provide personal hearing opportunity to decide the issue of excess claim of ITC due to difference between GSTR 3B and 2A.



W.P.No.40649 of 2025

For Petitioner : Mr.J.Madhusuthanan

For Respondent : Mr.V.Prashanth Kiran
Government Advocate

ORDER

Mr.V.Prashanth Kiran, learned Government Advocate takes notice for the Respondent.

2. This Writ Petition is being disposed of at the time of admission after hearing the learned Counsel for the Petitioner and learned Government Advocate for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned assessment order dated 22.02.2025 which was preceded by a Show Cause Notice in GST DRC – 01 dated 23.11.2024. The Petitioner has also replied to the same.

4. After considering the submission of the learned counsel for the Petitioner in the reply, the impugned order has been passed.



W.P.No.40649 of 2025

5. The learned counsel for the Petitioner submits that by over sight, the Petitioner had failed to file an appeal in time, as the Petitioner is a proprietor concern and not aware of the procedures. Hence, the Petitioner has challenged the impugned order on the ground of limitation has already expired.

6. The learned Government Advocate for the Respondent would submit that this Writ Petition is liable to be dismissed in the light of the decision of the Hon'ble Supreme Court in **Singh Enterprises Vs. Commissioner of Central Excise, Jamshedpur and others**, (2008) 3 SCC 70 and in **Commissioner of Customs and Central Excise Vs. Hongo India Private Limited and another**, (2009) 5 SCC 791 and also in **Assistant Commissioner (CT) LTU, Kakinada and others Vs. Glaxo Smith Kline Consumer Health Care Limited**, 2020 SCC Online SC 440.

7. I have considered the submissions made by the learned counsel for the Petitioner and the learned Government Advocate for the Respondent and following the consistent view taken under similar circumstances, this Writ Petition is disposed of by giving liberty to the Petitioner to challenge the impugned order dated 22.02.2025 before the Appellate Deputy Commissioner



W.P.No.40649 of 2025

(GST), Coimbatore, together with pre deposit of 25% of the disputed tax in cash from the Petitioner's Electronic Cash Register within a period of thirty days from the date of receipt of a copy of this order.

8. In case the Petitioner complies with the above stipulations and filed an appeal within such time, the Appellate Authority shall dispose of the appeal on merits and in accordance with law as expeditiously as possible. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner shall also stand automatically raised/vacated.

9. In case the Petitioner fails to comply with any of the stipulations, the 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.

10. Needless to state, before passing any such order, the Respondent shall give due notice to the Petitioner.



W.P.No.40649 of 2025

WEB COPY 11. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

31.10.2025

Neutral Citation : Yes / No
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To:

The Deputy State Tax Officer,
Trichy Road Assessment Circle,
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Coimbatore – 641 018.



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