



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17-10-2025

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 39456 of 2025

AND

WMP NO. 44304 OF 2025, WMP NO. 44305 OF 2025

Tvl.NTN Bearing India Private Limited
Represented by its General Manager-Internal Control
Mr. Gorav Khandelwal ,
No. II Floor, 86, Poly Hose Building,
Mount Road, Guindy, Chennai Tamil Nadu 600 032.

Petitioner(s)

Vs

The State Tax Officer
Room No:232, 2nd floor
Integrated Commercial Taxes and Registration
Building,
Nandanm, Chennai 600 035.

Respondent(s)



PRAYER: Writ Petition is filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records of the impugned order in GSTIN:33AADCN8561B1ZP/2021-2022 dated 14.07.2025 along with summary order in Form DRC-07 vide ZD3307251229649 dated 14.07.2025 in the files of the respondent and quash the same as arbitrary, without jurisdiction and void, and pass.

For Petitioner(s): Mr.Muthuvenkataraman S

For Respondent: Mr.T.N.C.Kaushik
Additional Government Pleader

ORDER

Mr.T.N.C.Kaushik, learned Additional Government Pleader, takes notice on behalf of the respondent.

2. This Writ Petition is being disposed of at the time of admission with the consent of the learned counsel for the Petitioner and the learned Additional Government Pleader for the Respondent.

3. In this writ petition, the petitioner has challenged the impugned order dated 14.07.2025, which was preceded by a Show Cause Notice in Form DRC-01 dated 19.12.2024.



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4. The learned counsel for the petitioner would submit that, about 21 deficiencies were pointed out in the said notice. Out of which, in respect of 10 deficiencies, demand was confirmed and submitted that, insofar as the confirmation of 10 deficiencies pointed out in the aforesaid notice in Form DRC-01 dated 19.12.2024, it has been stated that the petitioner had not replied to the same.

5. The learned counsel for the petitioner would further submit that the petitioner's reply was considered for dropping the demand in respect of 11 issues. However, strangely in respect of 10 other issues, it has been wrongly stated that the petitioner has not filed its reply.

6. Mr.T.N.C.Kaushik, learned Additional Government Pleader, on the other hand would submit that there is a technical glitch, which was not noticed by the Assessing Officer, as a result of which, the entire reply could not be downloaded. Hence, the impugned order came to be passed by the respondent.



7. Having recorded the submissions made by the learned counsel for the Petitioner and the learned Additional Government Pleader for the respondent, the impugned order dated 14.07.2025 is set aside and the case is remitted back to the respondent to pass fresh orders insofar as the surviving 10 issues, which have been confirmed by the impugned order. To that extent, the impugned order is quashed and remitted the back to the respondent for passing a fresh order on merits and in accordance with law.

8. With the above observations and directions, this Writ Petition is disposed of. No costs. Consequently, connected Miscellaneous Petitions are closed.

17-10-2025

Jd

Index: Yes/No

Speaking/Non-speaking order

Internet: Yes

Neutral Citation: Yes/No



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C.SARAVANAN J.

jd

To
The State Tax Officer
Room No:232, 2nd floor
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