IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 15.10.2025

CORAM

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

W.P.No.39129 of 2025
and
W.M.P.No.43910 & 43911 of 2025

Mohan Enterprises,
Represented by its Proprietor,
Srinivasan,
No.26/10, Grace Garden 5th lane,
Royapuram, Chennai – 600 013. ... Petitioner

Vs.

The Deputy State Tax Officer,
Royapuram Assessment Circle,
No.32, Integrated Commercial Taxes Office Complex,
Elephant Gate, Bridge Road,
Chennai – 600 003. ... Respondent

Writ Petition is filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records in connection with the order passed by the respondent dated 04.10.2023 in GSTIN:33AUKPS8961J1ZW/2017-18 and quash the same.

For Petitioner : Mr.Y.Kaja Navas

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 with the consent of the learned counsel for the petitioner and learned Government Advocate for the respondent.

3. In the Writ Petition, the petitioner has challenged the impugned Assessment Order dated 04.10.2023 passed for the assessment year 2017-2018.

4. The impugned order was preceded with a Show Cause Notice in DRC 01 dated 04.08.2023. By the impugned order, proposal contained in the Show Cause Notice dated 04.08.2023 has been confirmed.

5. It is noticed that the dispute pertains to mismatches between GSTR-3B

and Form 26AS, and further, between GSTR-3B and GSTR-9/9C, for the assessment year 2017-2018.

6. It is further noticed that the petitioner did not respond to the Show Cause Notice in DRC 01 dated 04.08.2023 and therefore, the impugned order has been passed.

7. The learned counsel for the petitioner would submit that, the notice was uploaded in GST portal and therefore, the petitioner was not aware of the same.

8. The leaned counsel for the petitioner would further submit that, the petitioner has a fair case to succeed and therefore, one opportunity be given to the petitioner.

9. Having considered the above case, I am inclined to set aside the impugned Order dated 04.10.2023 and remit the case to the respondent to pass a fresh order, subject to the petitioner depositing entire amount of the disputed tax in cash from the Petitioner's Electronic Cash Register within a period of thirty (30) days from the date of receipt of a copy of this order.

10. The petitioner shall also file a reply to the Show Cause Notice in DRC-01 dated 04.08.2023 by treating the impugned Assessment Order dated 04.10.2023 as an addendum to the Show Cause Notice dated 04.08.2023 within a period of thirty (30) days from the date of receipt of a copy of this order.

11. In case the petitioner complies with the above stipulated conditions, the respondent shall proceed to pass fresh orders on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months, after hearing the petitioner.

12. In case the petitioner fails to comply with any of the conditions stipulated above, the respondent is at liberty to proceed against the petitioner in accordance with law as if this Writ Petition was dismissed *in limine* today.

13. With these directions, this Writ Petition stands disposed of. Consequently, connected miscellaneous petitions are closed. No costs.

15.10.2025

raja

Neutral Citation : Yes / No

To

The Deputy State Tax Officer,
Royapuram Assessment Circle,
No.32, Integrated Commercial Taxes Office Complex,
Elephant Gate, Bridge Road,
Chennai – 600 003.

**C.SARAVANAN, J.**

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W.P.No.39129 of 2025

15.10.2025