IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06-11-2025

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 41695 of 2025
AND
WMP NO. 46739 OF 2025

1. TVL.Halcyona Home Products
Rep by its Proprietor, Shinto Shyam,
No.61, Phase IV, Thiruverkadu Co
Operative Nagar, Thiruverkadu,
Thiruvallur district, Tamil Nadu- 600
077 GSTIN.33FMVPS2063H1ZK.

Petitioner(s)

Vs

1. The Deputy Commercial Tax Officer
Tambaram assessment circle, Room
No.342, III Floor, Integrated
Commercial Taxes Building,
Nandhanam, Chennai-35.

2.The Deputy State Tax Officer
Tambaram Assessment Circle, Room
No 342, III Floor, Integrated
Commercial Taxes Building,
Nandanam, Chennai-035.

Respondents(s)

PRAYER
to call for the records in the order dated 18.12.2023 vide Form GST DRC-07 (Ref.ZD331223127552U) passed by the 1st Respondents along with the proceedings dated 18.12.2023 in GSTIN No.33FMVPS2063H1ZK for the financial year 2017-2018 passed by the 2nd Respondents and to direct the Respondentss to reconsider the case by affording the petitioner an opportunity of personal hearing and detailed reconciliation and to quash the same and pass.

For Petitioner(s):	S.Santhi S.Kavitha R.S.Shakthivel R.Kavitha J.Jansi E.Naresh Kumar N.Selvadurai Jothi.K.C Prasanth Kumar.M
For Respondents:	Mrs. K. Vasanthamala Government Advocate

ORDER

Mrs. K. Vasanthamala, learned Government Advocate takes notice for the Respondents.

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 Respondents.

3. This writ petition has been filed on 22.10.2025, whereby the petitioner has challenged the impugned order dated 18.12.2023 passed for the tax period July 2017- March 2018, which was preceded by a Show Cause Notice in GST DRC-01 dated 29.09.2023.

4. The Petitioner however did not file any reply to the Show Cause Notice in GST DRC-01 dated 29.09.2023. Thus, the impugned Order dated 18.12.2023 has been passed.

5. In paragraph No.8 of the affidavit filed in support of this petition, the petitioner has stated that the petitioner has purchased metal frames and spring sets worth approximately Rs.8.5 lakhs from a concern known as Saravana Engineering from Ambattur. However, the said supplier failed to issue proper tax invoices to the petitioner and despite reminders, the said concern failed to issue the same, resulted in loss of Input Tax Credit.

6. It is further submitted that the petitioner was involved in the abduction case of the year 2017 in Rajasthan and that this has lead to mental distress and therefore, the petitioner's bank account was also closed due to constraint cash flow and working capital.

7. The argument of the petitioner involved in abduction case in the year 2017 was that the petitioner's bank account was subsequently closed and that there were financial stress and there was no relevance as they are pertaining to the year 2017.

8. That apart, the dispute has arisen primarily on account of the difference in the admitted liability in GSTR-01 and GSTR-03. Therefore, there is absolutely no scope for interfering and therefore, the case is remitted back to the respondents to pass a fresh order subject to the Petitioner depositing 100% of the disputed tax in cash from the Petitioner's Electronic Cash Register within a period of forty five (45) days from the date of receipt of a copy of this order.

9. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 29.09.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 18.12.2023 as an addendum to the Show Cause Notice dated 29.09.2023.

10. Amount which has already recovered from the Petitioner shall be adjusted towards pre-deposit of 100% of the disputed tax as ordered above. This will be however subject to verification by the Respondents.

11. In case the Petitioner complies with the above stipulations, the Respondents 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.

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

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

14. It is made clear that recovery of 100% of the disputed tax ordered above pertains only to the impugned Order dated 18.12.2023.

15. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petition is closed.

06-11-2025

Index:Yes/No
Speaking/Non-speaking order
Internet:Yes
Neutral Citation:Yes/No
ab

To

1.The Deputy Commercial Tax Officer
Tambaram assessment circle, Room
No.342, III Floor, Integrated
Commercial Taxes Building,
Nandhanam, Chennai-35.

2.The Deputy State Tax Officer
Tambaram Assessment Circle, Room
No 342, III Floor, Integrated
Commercial Taxes Building,
Nandanam, Chennai-035.

C.SARAVANAN J.

ab

WP No. 41695 of 2025
AND WMP NO. 46739
OF 2025

06-11-2025