



WEB COPY

WP No. 39338 of 2025



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17-10-2025

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 39338 of 2025

and

WMP Nos.44182 & 44185 of 2025

Tvl.Alpha Infrastructure Inc.,
Represented by its Partner Mr.Seyed
Mohamed,
No.4th Floor, Old Door No.150/125,
New No.2/134,
Cisons Complex, Montieth Road,
Egmore, Chennai 600 008.

Petitioner(s)

Vs

The State Tax Officer,
Choolai Assessment Circle,
No.1, PAPJM Building,
Greens Road, Chennai 600 006.

Respondent(s)



Prayer: Writ Petition is filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records on the file of the Respondent in the impugned proceedings against the impugned order bearing reference No.GSTIN/33AAWFA5120H1ZK/2019-20 dated 24.08.2024 passed by the Respondent, under the provisions of CGST Act, 2017 and quash the same and consequently direct the respondent to pass DE NOVO order.

For Petitioner(s): Mr.Mohamed Shakeer

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

ORDER

Mr.T.N.C.Kaushik, learned Additional Government Pleader, 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 Additional Government Pleader for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned order dated 24.08.2024 passed by the respondent, which preceded a notice in Form DRC-01 dated 17.10.2023 for the tax period between April 2019 – March 2020.



WEB COPY

4. Reading of the impugned order dated 24.08.2024 indicates that the Petitioner has not participated in the assessment proceedings by filing a reply to the Show Cause Notice in Form DRC-01 dated 17.10.2023 nor appeared for the personal hearing fixed.

5. It is submitted that the Petitioner became aware of the impugned order only when they received the bank attachment notice dated 03.10.2025. It is further submitted that the Petitioner has a fair case to succeed and therefore, the case be remitted back to the Respondent on terms.

6. Learned Additional Government Pleader for the Respondent on the other hand would submit that the Petitioner having slept over the rights and having not cooperated with the Respondent, at any stage of proceedings, deserves no sympathy and therefore, the Writ Petition be dismissed with exemplary costs.



7. I have considered the submissions made by the learned counsel for the Petitioner and the learned Additional Government Pleader for the Respondent.

8. Although the petitioner has approached this Court belatedly against the impugned order dated 24.08.2024, it is to be noticed that by way of statutory correction, the amount that has been confirmed against the petitioner, *prima facie* appears to be available by way of insertion of Section 16(5) of the respective CGST enactment Act with effect from 27.09.2024.

9. Considering the same, the impugned order dated 24.08.2024 is quashed and remitted the matter back to the authority concerned to pass a fresh order, subject to the petitioner filing an appropriate reply to the Show Cause Notice in Form DRC-01 dated 17.10.2023 together with requisite documents to substantiate the case by treating the impugned order dated 24.08.2024 as addendum to the Show Cause Notice in Form DRC-01 dated 17.10.2023, within a period of thirty (30) days from the date of receipt of a copy of this order.



10. In case, the Petitioner fails to file reply within the stipulated period as stated above, 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. Accordingly, 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

To

The State Tax Officer,

Choolai Assessment Circle,

No.1, PAPJM Building,

Greens Road, Chennai 600 006.



WEB COPY

WP No. 39338 of 2025



C.SARAVANAN J.

jd

WP No. 39338 of 2025

17-10-2025