



W.P. No. 40322 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 27.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. No. 40322 of 2025

and

W.M.P. Nos. 45290 & 45292 of 2025

M/s. K R Industries,
Represented by its Proprietor,
P. Kannan

... Petitioner

Vs.

1.The Deputy Commissioner (ST),
Kancheepuram Zone,
1st Floor, Commercial Taxes Building,
Collectorate Campus,
Kancheepuram – 631 501.

2.The State Tax Officer,
Kancheepuram (Rural) Assessment Circle,
Kancheepuram Collectorate Campus,
Kancheepuram – 631 501.

... Respondents

Writ Petition is filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of the second respondent in his proceeding in GSTIN: 33EKQPK0030N1Z2/2019-20 and quash the order dated 06.08.2024.



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For Petitioner : Mr. P.V. Sudakar

For Respondents : Mrs. K. Vasanthamala,
Government Advocate

ORDER

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 Respondents.

2. Although this writ petition has been filed belatedly against the impugned Assessment Order dated 06.08.2024, passed for the tax period 2019-2020, it is noticed that the Petitioner had not filed a reply to the notice in DRC-01 dated 30.05.2024.

3. By the impugned order, the second Respondent has confirmed the demand by merely totaling the ITC declared in the annual return in GSTR-3B and the Auto-populated figure in GSTR-2A. *Prima facie*, the impugned order dated 06.08.2024 appears to have been passed without any application of mind, by simply totaling the two amounts. That apart, there is no reasoning contained in the impugned order.



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4. Considering the same, the impugned order dated 06.08.2024 is quashed and the case is remitted back to the Respondents / Original Authority to pass a fresh order on merits, subject to the Petitioner filing a proper reply to the notice in DRC-01 dated 30.05.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 06.08.2024 as an addendum to the Show Cause Notice dated 30.05.2024.

5. In case the Petitioner complies with the above stipulations, the Respondents / Original Authority 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.

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

27.10.2025

Index : Yes / No
Neutral Citation : Yes / No
AT



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C.SARAVANAN, J.

AT

To

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