



WP No. 40814 of 2025



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 28-10-2025

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 40814 of 2025

and

W.M.P.Nos.45736 & 45737 of 2025

1. M/s.A.S.R Constructions
Rep By Its Partner R.Rajendran,
No.48-E, Ammapettai Road, Patlur,
Bhavani, Erode-638 301

Petitioner(s)

Vs

1. The State Tax Officer
Bhavani Assessment Circle, Erode

Respondent(s)

PRAYER

Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari, calling for the records of the respondent in his proceedings in GSTIN / 33AAHFA7068H1ZG/ 2020-21, quash the order dated 25.02.2025 passed therein.



For Petitioner(s): Mr.P.V.Sudakar

For Respondent: Mr.TNC.Kaushik
Additional Government Pleader

ORDER

Mr.TNC.Kaushik, learned Additional Government Pleader, takes notice for the respondent.

2. With the consent of the learned counsel for the Petitioner and learned Additional Government Pleader for the respondent, this Writ Petition is being disposed of at the time of admission.

3. The petitioner is before this Court against the impugned order dated 25.02.2025, whereby part of the demand proposed in the Show Cause Notice in DRC-01 dated 25.11.2024 has been confirmed after considering the petitioner's reply dated 23.02.2025.



WEB COPY

4. The aforesaid Show Cause Notice pointed out four defects. Out of these four defects, the demand in respect of defect No. 2 has been dropped. As far as defect No. 4 is concerned, the petitioner has accepted to pay the late fee leviable under Section 47 of the respective GST enactments.

5. The petitioner submits that as far as defect No. 1, on account of outward supplies captured GSTR-09 is concerned, the total tax due arrived at was Rs. 4,14,998 (207499 + 207499). It is submitted that the entire tax amount was paid by the petitioner on 19.12.2022 from the petitioner's electronic credit ledger and therefore, the imposition of interest was unjustified.

6. That apart, it is submitted that this amount was paid prior to issuance of the notice in DRC-01 dated 25.11.2024 and therefore, it is submitted that the impugned order dated 25.02.2025 does not merit any interference.

7. As far as defect No. 3 is concerned, the learned counsel for the petitioner submits that as against the proposal contained in the Show Cause



Notice in DRC-01 dated 25.11.2024, the amount that has been confirmed is Rs.48,835/- towards CGST and Rs.48,835 towards SGST/-.

8. It is submitted that the petitioner has secured certificates from the suppliers and therefore, the petitioner may be given an opportunity to explain the case afresh.

9. The learned Additional Government Pleader for the respondents submits that there are several disputed questions of fact and therefore, the petitioner ought to file a Statutory appeal before the Appellate Authority under Section 107 of the respective GST enactments and therefore, the impugned order does not merit any interference.

10. Having considered the submissions made by the learned counsel for the petitioner and the learned Additional Government Pleader for the respondents, I am inclined to remit the matter back to the respondent to redo the exercise insofar as defect Nos. 1 and 3 are concerned.

11. As far as defect No.1 is concerned, the interest has to be calculated on the belated payment of tax, after comparing the delay with reference to the



payment of tax in the monthly returns to be filed under Section 39 of the respective GST enactments in GSTR-3B and thereafter, interest has to be computed by taking note of the debit entry on 19.12.2022 as has been tabulated below the conclusions:

<i>Paid</i>	<i>From</i>	<i>To</i>	<i>No.of days</i>	<i>Interest</i>
207493	01-04-2021	19-12-2022	627	64158
207493	01-04-2021	19-12-2022	627	64158

12. As far as defect No. 3 is concerned, the petitioner shall file necessary certificates to justify that the petitioner is entitled to the balance amount of input tax credit. The petitioner shall file the same within a period of thirty (30) days from the date of receipt of a copy of this order. The respondent shall thereafter proceed to pass final orders on merits after hearing the writ petitioner.

13. This writ petition stands disposed of with the above observations. No costs. Consequently, connected miscellaneous petitions are closed.

28-10-2025

kak



WP No. 40814 of 2025



Index: Yes/No

Speaking/Non-speaking order

Internet: Yes

Neutral Citation: Yes/No

To

1. The State Tax Officer

Bhavani Assessment Circle, Erode



WEB COPY

WP No. 40814 of 2025



C.SARAVANAN, J.

kak

WP No. 40814 of 2025

28-10-2025