IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 06.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.41700 of 2025
and
W.M.P.Nos.46746 and 46747 of 2025

SIVARAMS HOMES PVT.LTD
Plot No.4/656, Maduraiveeran Kovil Street,
Sentamil Nagar,
Chennai - 600 100
Rep.by its Director ... Petitioner

Vs.

The State Tax Officer (ST)
Medavakkam Assessment Circle,
Integrated Commercial and Registration Building,
Room No.232, II Floor, Nandanam,
Chennai - 600 035. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records of the respondent leading to issuance of Impugned Order dated 21.08.2024 vide REFERENCE NO:ZD330824189844U and quash the same.

For Petitioner : Mr.S.Sathyanarayanan

For Respondent : Ms.Amirtha Poonkodi Dinakaran,
Government Advocate

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ORDER

In this Writ Petition, the petitioner has challenged the impugned order dated 21.08.2024, which was passed pursuant to the notice issued under DRC 01 dated 21.05.2024, for the tax period April 2019 to March 2020. By the impugned order, the demand has been confirmed against the petitioner.

		IGST	CGST	SGST
1	Invalid ITC u/s.16[4]	97,560	3,84,660	3,84,660
2	Penalty on amount in Sl.No.1	20,000	38,466	38,466
3	Interest on amount in Sl.No.1 [From 20.04.20 to 21.08.24=1584 days]	76,209	3,00,477	3,00,477
4	Interest due to late payment of GSTR3B	7,63,454	6,906	6,906
	Total due	9,57,223	7,30,509	7,30,509
	Less: Paid	Nil	Nil	Nil
	Balance	**9,57,223**	**7,30,509**	**7,30,509**

2. The learned counsel for the petitioner submits that, as far as Serial Nos.1 to 3 are concerned, the issues are covered in favour of the petitioner in terms of the statutory provisions under Sections 165 and 166 of the Finance Act. Insofar as the interest due to the late payment of under the GST Act is concerned, the learned counsel submits that the amount has already been paid as early as 23.03.2024.

3. This case was, in fact, heard in the morning and was thereafter passed over to verify the same with the Department.

4. The learned counsel for the respondent submits that the aforesaid amount had indeed been paid by the petitioner on 23.03.2024, and an order was to be passed on 14.11.2023.

5. Considering the same, the impugned order is quashed and the case is remitted back to the respondent for fresh consideration with respect to the demand covered under Serial Nos.1 to 3. Insofar as Demand No.4 is concerned, the same shall be dealt with in accordance with law after affording due opportunity to the petitioner.

6. Accordingly, **this Writ Petition is disposed of**. No costs. Consequently, connected W.M.Ps are closed.

06.11.2025

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Neutral Citation : Yes / No

To:

The State Tax Officer (ST)
Medavakkam Assessment Circle,
Integrated Commercial and Registration Building,
Room No.232, II Floor, Nandanam,
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C.SARAVANAN, J.,

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