IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 29.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.40958 of 2025
and
W.M.P.Nos.45907 & 45908 of 2025

Tvl.Creator
Rep by its Partner Mr.Mohanraj.K
1st floor,110, MAPA towre, Pulliyalulam Raod,
Appu Swamy Naidu Layout
Coimbatore, Tamil Nadu – 641045. ...Petitioner

Vs.

The State Tax Officer
Office of the Assistant Commissioner (ST)
Gandhipuram Assessment Circle,
Coimbatore, Tamil Nadu. ...Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of the Impugned Assessment Order in Reference No:ZD3305250168298 dated 05.05.2025 under Section 74 of the CGST/TNGST Act, 2017 uploaded the same along with the summary of the order in DRC07 for the Financial Year 2022-23 from the files of the respondent herein, quash the same.

For Petitioner : Mrs.Aparna Nandakumar

For Respondent : Mrs.D.Selvi
Government Advocate

ORDER

Mrs.D.Selvi, learned Government Advocate 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 Government Advocate for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 05.05.2025. The impugned order has preceded a notice under Section 74 of the respective GST Enactment, dated 12.12.2024 for the tax period of 2022-2023. Since the petitioner failed to respond to the same, the petitioner has now been issued with the impugned order dated 05.05.2025 wherein the demand proposed in the show cause notice dated 12.12.2024 has been confirmed.

4. Learned counsel for the petitioner would submit that there is a variance between the allegations in the show cause notice and the ultimate findings arrived in the impugned order. It is submitted that even if the GST registration of the supplier was cancelled, it has not been informed in the show cause notice

as to when the GST registration of the supplier namely M/s.Rapid Service agency was cancelled.

5. That apart, it is submitted that in the impugned order it has been stated that the invoice relates to March 2022 which was shown in GST of 2A for the month of October, 2022 and therefore the petitioner availed the tax in their turn for the month of October, 2022.

6. The impugned proceedings reveal that there were no other proceedings with respect to auto populated credit in GSTR 2A or intimation of notice in terms of DRC 10-1A which called upon the petitioner to reverse the credit that was availed by the petitioner on the strength of the invoices for the alleged supply of goods by M/s. Rapid Services Agency. The issue on merits is now covered by a decision of this court in ***Sahyadevi Industries Ltd., State of Tamilnadu TC.No.19/2022 dated 18.04.2023**, f*ollowing the decision of the Supreme Court in ***e-commerce, State of Karnataka Vs. Ecom Gill Coffee Trading Pvt Limited 2023 SSC online SC 248.***

7. The impugned order has not discussed the issue in lines with the decision of the courts referred to supra. Therefore, the case is remitted back to

the respondent to pass orders subject to the petitioner depositing another 25% of the disputed tax in cash from the Petitioner's Electronic Cash Register within a period of thirty (30) days from the date of receipt of a copy of this order.

8. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST FORM DRC-01 dated 12.12.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 05.05.2025 as an addendum to the Show Cause Notice dated 12.12.2024.

9. In case the Petitioner complies with the above stipulations, the Respondent 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.

10. In case the Petitioner fails to comply with any of the stipulations, the Respondent 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.

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

12. It is made clear that recovery of another 25% of the disputed tax ordered above shall be confined to the impugned Order dated 05.05.2025.

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

29.10.2025

Neutral Citation : Yes / No

gv

To:

The State Tax Officer
Office of the Assistant Commissioner (ST)
Gandhipuram Assessment Circle,
Coimbatore, Tamil Nadu.

C.SARAVANAN, J.

gv

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