IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 27.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.45587 of 2025
and
W.M.P.Nos.50776 and 50779 of 2025

A.R.Barath Kumar
Proprietor of M/s.Sree Venkateswara Trader
Son of A.K.Raja
Aged about 61 years
Presently Registered office at 26, Malayaperumal Street,
Kothwal Chavadi, Chennai – 600 001.
Previously at No.68, Govindan Street,
Perambur, Chennai – 600 006. ... Petitioner

Vs.

The State Tax Officer,
Choolai Assessment Circle,
No.1, PAPJM Annexure Building,
Greams Road, First Floor,
Chennai – 600 006. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records pertaining to the Impugned Order dated 14.02.2025 passed by the Respondent in Ref No.33BOEPB9683K1ZN/2020-21 quash the same and consequentially direct the Respondent to pass orders afresh on merits after conducting an enquiry by affording an opportunity to the Petitioner to file his objections and documents.

For Petitioner : Mr.T.Sundar Rajan

For Respondent : Mr.C.Harsharaj
Special Government Pleader

ORDER

Mr.C.Harsharaj, learned Special Government Pleader takes notice for the Respondent.

2. This Writ Petition is being disposed of at the stage of admission itself with the consent of the learned counsel for the Petitioner and the learned Special Government Pleader for the Respondent.

3. The Petitioner is before this Court against the impugned order dated 14.02.2025 in GST DRC – 07 passed by the Respondent. By the impugned order, the demand proposed in Show Cause Notice in Form GST DRC – 01 dated 19.09.2023 issued for the tax period 2020-2021 has been confirmed against the Petitioner, to which the Petitioner failed to reply and thus suffered the impugned order.

4. A reading of the impugned order and the aforesaid Show Cause Notice seems to indicate that the Petitioner has suffered an adverse assessment order on account of mis-match in details between GSTR-2A and GSTR -3B filed by the Petitioner.

5. At that stage, the learned counsel for the Petitioner would submit that the Petitioner has also challenged the assessment order dated 19.02.2025 for the same tax period i.e., 2020-2021, wherein, the Input Tax Credit for a sum of Rs.97,02,889/- has been sought to be denied to the Petitioner. It is submitted that the Petitioner has already filed an appeal against the assessment order dated 19.02.2025 before the Appellate Authority.

6. It is further submitted that there is an overlap in demand covered by the impugned assessment order dated 14.02.2025.

7. Since the Petitioner has already filed an appeal against the aforesaid order dated 19.02.2025, no orders can be passed in respect of the same. However, in so far as the impugned order dated 14.02.2025 is concerned, the case is remitted back to the Respondent to pass a fresh order on merits subject to the Petitioner depositing 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 DRC-01 dated 19.09.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 14.02.2025 as an addendum to the Show Cause Notice dated 19.09.2023.

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 vacated.

10. It is made clear that bank attachment shall be lifted subject to the deposit of 25% of the disputed tax as ordered above and the Petitioner is not in arrears of any amount barring the amount demanded under the impugned Order.

11. 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.

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

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

27.11.2025

Neutral Citation: Yes / No
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To:

The State Tax Officer,
Choolai Assessment Circle,
No.1, PAPJM Annexure Building,
Greams Road, First Floor,
Chennai – 600 006.

C.SARAVANAN, J.

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