IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 12-12-2025

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 48610 of 2025
and
WMP.Nos.54275 & 54277 of 2025

KK Press Tools and Components Pvt Limited
Rep.by its Managing Director, Mr. S. Krishnamurthy No. -1, SIDCO, Industrial Estate,11th Street, Ambattur, Chennai Tamil Nadu 600 058 ...Petitioner

Vs

1. The State Tax Officer
Sriperumbudur Assessment circle, No. 4/109 Ground Floor Trunk Road
Chennai Bangalore Highway,
Varadharajapuram, Nazarathpet,
Chennai 123

2.The Deputy Commissioner State Tax
Kanchipuram Zone,No1,
First Floor, Collectorate Campus,
Kanchipuram 631 501 Respondents

PRAYER: This Writ Petition is filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari to call for the records pertaining to the impugned DRC-07 order dated 21.08.2024 bearing Reference No. ZD3308241839208, passed by the 1st Respondent and the consequent impugned Demand Notice GSTIN33AADCK0169J1ZN/2025-2026 dated 24.09.2025 issued by the 2nd Respondent and quash the same or issue any other writ or order or direction as this Honble Court may deem fit and proper in the circumstances of the case

For Petitioner: Hari Radhakrishnan

For Respondents: Mrs.K.Vasanthamala , GA

ORDER

Mrs.K.Vasanthamala , learned Government Advocate takes notice for the Respondents.

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 Government Advocate for the Respondents.

3. The petitioner is before this court challenging the impugned order dated 21.08.2024 passed for the tax period 2019-2020 and impugned recovery notice in Form GST DRC-13 dated 24.09.2025. The impugned order dated 21.08.2024 has preceded a Show Cause Notice in DRC 01 dated 24.05.2024 which has not been replied by the petitioner.

4. By the impugned order the following the demand has been confirmed against the Petitioner:

Tax	Interest	Penalty	Total
9,67,902.00	8,13,531.00	1,06,175.00	18,87,608.00
9,67,902.00	8,29,570.00	1,06,175.00	19,03,647.00
13,510.00	70,182,00	10,000.00	93,692.00
19,49,314,00	17,13,283,00	2,22,350,00	38,84,947.00

5. Learned counsel for the Petitioner would submit that the part of the demand pertains to Input Tax credit being disallowed as the Petitioner in belatedly availing the Input Tax Credit of a sum of Rs.16,41,100/- as detailed below:

ITC CLAIMED

SGST	CGST	IGST	TOTAL
4 a	4 b	4c	4e
216846	216846	8460	442152
161854	161854	376	324084
154360	154360	258	308978
280735	280735	4416	565886

6. Learned counsel for the Petitioner submits that the petitioner being given an opportunity to explain the case afresh in the light of the above.

7. Learned Government Advocate submits that the matter can be remitted to the Respondent to pass a fresh order on merits.

8. Following the consistent view taken by this court under similar circumstances and having considering the submissions made by the learned counsel for the Petitioner and learned Government Advocate for the

Respondents, this case is remitted back to the 1st Respondent to pass a fresh order on merits subject to petitioner depositing 50% of the disputed tax covered by the impugned order, except the amount which is confirmed on account of belated availing of input tax credit under Section 16(4) of the respective GST Enactments in view of statutory intervention by way of insertion of Section 16(5) and 16(6) vide Finance (No.2) Act, 2024 (15 of 2024), dated 16.08.2024, w.e.f.27.09.2024 vide SO 4253(E), dated w.r.e.f.01.07.2017, in cash or from Petitioner's Electronic Cash Ledger within a period of thirty (30) days from the date of receipt of a copy of this order.

9. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in Form DRC-01 dated 24.05.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 21.08.2024 as an addendum to the Show Cause Notice dated 24.05.2024.

10. In case the Petitioner complies with the above stipulations, the 1st 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, all the recovery proceedings shall be kept in abeyance and the attachment of the bank account of the Petitioner shall also stand automatically

vacated.

11. It is made clear that bank attachment shall be lifted subject to the deposit of 50% of the disputed tax as ordered above and the Petitioner not being in arrears of any other amount demanded for any other tax period barring the amount demanded under the impugned Order.

12. In case the Petitioner fails to comply with any of the stipulations, the Respondents are 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.

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

14. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petition is closed.

12-12-2025

Index:Yes/No
Speaking/Non-speaking order
Internet:Yes
Neutral Citation:Yes/No
gv

C.SARAVANAN J.
gv

To

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