IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 16.12.2025

CORAM

THE HONOURABLE MR.JUSTICE **C.SARAVANAN**

W.P.No.48142 of 2025
and
W.M.P.Nos.53798 and 53802 of 2025

EI Instrumentation Private Limited,
Represented by its Director Bhavesh K Shah
93, Govindappa Naicken Street,
Parrys, Chennai – 600 001. ... Petitioner

-Vs-

The Assistant Commissioner (ST)
Kothawalchavadi Assessment Circle
Integrated Commercial Taxes Office Complex,
Room No.312, Elephant Gate Bridge Road,
Chennai – 600 003. ….Respondent

Prayer:- Writ Petition filed under Article 226 of Constitution of India for the issuance of Writ of Certiorarified Mandamus, to call for the records of the Impugned Order of the Respondent in GSTIN:33AACCE7209A1ZA/2023-2024 dated 12.08.2025 along with Order and Summary of Order in Form GST DRC-07 bearing Reference No:ZD3308251198264 dated 12.08.2025 and quash the same and consequently direct the Respondent to entertain the records, documents and reply from the petitioner and then pass order after affording a personal hearing to the petitioner including an opportunity to cross examine the supplier namely M/s Sri Balajee Udyog.

For Petitioner : M/s.Rukmani Venugopalan

For Respondent : Mr.C.Harsharaj,
Special Government Pleader

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ORDER

This writ petition has been filed challenging the order dated 12.08.2025 in Form GST DRC-07 passed under Section 74 of the respective GST Enactments for the tax period 2023–2024.

2. The impugned order was preceded by an intimation in Form DRC-01A dated 24.07.2025, to which the petitioner submitted a reply on 28.07.2025. Thereafter, a Show Cause Notice in Form DRC-01 dated 04.08.2025 was issued to which the petitioner submitted a reply on the very same date in Form GST DRC-06. The petitioner also appeared for a personal hearing on 11.08.2025. Thereafter, the impugned order came to be passed on 12.08.2025.

3. It is submitted by the learned counsel for the petitioner that on the same date, i.e., 04.08.2025, the petitioner had also filed a Reply to the Show Cause Notice issued for the tax period 2024–2025 and the contents of the said reply were extracted and relied upon in the impugned order thereby confirming the demand against the petitioner.

4. The learned counsel for the petitioner submits that the impugned order is therefore liable to be quashed as it is arbitrary and has been passed without properly considering the petitioner's reply submitted for the relevant tax period.

5. Per contra, the learned counsel for the respondent submits that the allegations in both the Show Cause Notices issued for the tax periods 2023–2024 and 2024–2025 are similar and that the petitioner failed to produce records to substantiate the eligibility for Input Tax Credit.

6. It is further submitted by the learned counsel for the respondent that the writ petition is liable to be dismissed as there is an effective alternative remedy available to the petitioner, as the period for filing an appeal, including the condonable period of limitation has not yet expired.

7. Having considered the submissions of the learned counsel for the petitioner and the learned counsel for the respondent, this Court is of the view that the matter requires reconsideration. It is evident that the reply filed by the petitioner to the Show Cause Notice issued for the tax period 2024–2025 has been considered while adjudicating the Show Cause Notice in Form DRC-01 dated 04.08.2025 for the assessment year 2023–2024 while passing the impugned order.

8. In view of the above, the impugned order dated 12.08.2025 is set aside and the case is remitted back to the respondent to redo the exercise and pass a fresh order on merits after affording due opportunity to the petitioner.

9. The petitioner shall cooperate with the respondent by filing all necessary documents and records as may be required by filing an additional reply to the respective Show Cause Notice in DRC-01 for the respective tax period.

10. The respondent shall thereafter 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 from the date of receipt of the petitioner's additional reply.

11. Subject to the petitioner complying with the above directions, the attachment of the petitioner's bank account, if any, shall stand automatically raised/vacated.

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

16.12.2025

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Neutral Citation : Yes/No

To

The Assistant Commissioner (ST)
Kothawalchavadi Assessment Circle
Integrated Commercial Taxes Office Complex,
Room No.312, Elephant Gate Bridge Road,
Chennai – 600 003.

C.SARAVANAN, J.

nvi

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