IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 20.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.45124 of 2025
and
WMP.Nos.50273 & 50280 of 2025

Tvl.Max International
Rep by its Proprietor Sowcar Mohammed Faheem
No.6/5, Irusappan Street,Periamet
Chennai 600 003
GSTIN:33BGQPM8826B1Z9 ….Petitioner

Vs.

The Deputy State Tax Officer
Office of the Deputy Commercial Tax Officer
Vepery Assessment Circle
Station No.1, Room No.A-110, CT,
Annexe Building No.1-110, CT Annexe
Building 1st floor, Greams Road
Chennai 600 006 . ..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 proceedings of the respondent in GSTIN:33BGQPM8826B1Z9/2017-18 dated

03.10.2024 and the consequential summary order of the impugned proceedings in Form GST DRC 07 vide Ref.No.ZD331024016042B dated 03.10.2024 for the Tax period July 2017 – March 2018 and quash the same.

For Petitioner : Mr.S.Rajasekar

For Respondent : Mrs.K.Vasanthamala
Government Advocate

ORDER

Mrs.K.Vasanthamala, 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. The petitioner is before this court against the impugned order dated 03.10.2024. The impugned order has preceded notice in DRC 01 dated 11.05.2024 in Form DRC 01. The petitioner also appears to have filed a reply

on 06.08.2024. However, the reply of the petitioner appears to be inadequate.

4. Learned counsel for the Petitioner would submit that the *post facto* the entire tax liability has been recovered from the petitioner’s Electronic Credit ledger. He further submitted that the petitioner may be given one opportunity to explain that the petitioner indeed availed credit validly in accordance with Rule 16(4) of the respective GST Rules.

5. Learned Government Advocate for the respondent would submit that although the credit has been availed on the strength of data/information in GSTR 2A, petitioner has not substantiated the credit availed under the Income Tax Act, lorry receipts and E-bills, etc.,and therefore the credit that has been assigned does not warrant any interference.

6. That apart, it is submitted that the petitioner has paid the amount on 15.02.2025 but filed the writ petition only on 17.11.2025. It is therefore stated

that the issue has attained finality and therefore, he submitted that the writ petition is liable to be dismissed.

7. Having considered the submission made by the learned counsel for the Petitioner and learned Government Advocate for the Respondent and considering the fact that the petitioner's reply is skeletal, matter is remitted back to the respondent to pass a fresh 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 a copy of this order.

8. The petitioner shall file a reply with appropriate documents to the Show Cause Notice dated 11.05.2024 to substantiate the credit within a period of thirty days from the date of receipt of a copy of this order.

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

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

20.11.2025

Neutral Citation : Yes / No
gv

To:

The Deputy State Tax Officer
Office of the Deputy Commercial Tax Officer
Vepery Assessment Circle
Station No.1, Room No.A-110, CT,
Annexe Building No.1-110, CT Annexe
Building 1st floor, Greams Road
Chennai 600 006

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C.SARAVANAN.,J

gv

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