IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 02.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.46887 of 2025
and
W.M.P.Nos.52369 and 52370 of 2025

Tech Services,
Rep by its Partner,
O.C.Vipin Chacko ... Petitioner

Vs.

The State Tax Officer,
Ponneri Assessment Circle,
Room No.107, No.32, Elephant Gate Bridge Road,
Vepery, Chennai – 600 003. ... 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 relating to the Impugned Order vide Form GST DRC – 07 bearing Reference Number:ZD3302252060693Z dated 20.02.2025, passed by the Respondent herein to quash the same.

For Petitioner : Mr.G.Shiva Kumar

For Respondent : Mrs.P.Selvi
Government Advocate

ORDER

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

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 20.02.2025 passed for the tax period 2020 – 2021 by the Respondent under Section 74 of the respective GST enactments. The impugned order was preceded by a Show Cause Notice in GST DRC-01 dated 25.11.2024 to which the Petitioner also filed a reply on 24.12.2024. However, the Petitioner did not opt for personal hearing.

4. Out of five defects raised in the aforesaid Show Cause Notice in GST DRC – 01 dated 25.11.2024 vide impugned order, two defects have been dropped whereas the remaining three demand has been confirmed against the Petitioner.

5. The learned counsel for the Petitioner would submit that impugned order confirms a tax liability of Rs.8,72,979/- together with interest and penalty. It is further submitted that an amount of Rs.1,50,813/- has been recovered so far from the Petitioner.

6. The learned counsel for the Petitioner submits that the Petitioner may be given one opportunity to explain the case as major part of the demand is with regard to mis-match between e-way bill and the details in GSTR 1.

7. The learned counsel for the Petitioner further submits that Petitioner have all the documents necessary to substantiate that the mis-match was apparent but not real and that it can be explained at the time of personal hearing.

8. The learned Government Advocate for the Respondent would submit that the impugned order is a detailed order and submits that there is total application of mind. That apart, it is submitted that no procedural irregularity can be pointed out, as the Petitioner did not opt for a personal hearing.

9. Have considered the submissions made by the learned counsel for the Petitioner and the learned Government Advocate for the Respondent.

10. Considering the recovery made so far, to balance the interest of both parties viz., the Assessee and the Revenue, the case is remitted back to the Respondent to pass a fresh order on merits. The Respondent shall call for a personal hearing and pass appropriate orders on merits and make suitable arrangements so that the Petitioner should upload the additional reply, if any, in the web portal.

11. Within such time, the Petitioner shall also file a additional reply, if any, to the Show Cause Notice in GST DRC-01 dated 25.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 20.02.2025 as an addendum to the Show Cause Notice dated 25.11.2024.

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.

02.12.2025

Neutral Citation:Yes/No
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To:

The State Tax Officer,
Ponneri Assessment Circle,
Room No.107, No.32, Elephant Gate Bridge Road,
Vepery, Chennai – 600 003.

<u>C.SARAVANAN, J.</u>

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