IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 08.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.47464 of 2025
and
W.M.P.Nos.52994 and 52995 of 2025

M/s Parag Milk foods Limited
C/160, Old No.1/33
Mouleeswarar Nagar,
Mangadu Road,
Moulivakkam, Porur,Chennai
Tamil Nadu -600 116.
Rep by its Manager (Finance & Accounts)
Sri. K. Pundari Kaksham
S/0 K. Munaswamy Pillai,
Aged about 64 years ...Petitioner

Vs.

1. The Appellate Deputy Commissioner (State Tax)
Chennai, PAPJM Building (Annexure)
Third Floor,
Greams Road, Chennai – 600 006.
Tamil Nadu State.

2. The Assistant Commissioner (ST)
Porur Assessment circle,
4/109, Chennai -Bangalore Highway,
Nazarathpet,
Chennai – 600 123, Tamil Nadu State.
... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari calling for the records in connection with the impugned adjudication order in Form Gst DRC 07 bearing Reference No. ZD330225248234P for the period 2020-21 dated 24.02.205 passed by the 2nd respondent and quash the same and pass orders.

For Petitioner : Mr.MVJK Kumar
For Respondents : Mr.Prasanth,
Government Advocate

ORDER

Mr.Prasanth,, 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 Respondent.

3. The petitioner is before this Court against the impugned assessment order dated 24.02.2025 in DRC-07 passed for the tax period 2020-2021 which preceded the Show Cause Notice in 26.11.2024 and 28.11.2024 to which the petitioner filed a reply on 25.12.2024, along with stock transfer invoices.

4. By the impugned order, the second respondent concluded that the Defect Nos.1 & 2 have been reconciled in view of the reply by the petitioner on 25.11.2024. As far as the Defect Nos 3 & 4, are concerned it is stated that the petitioner should reconcile the difference proposed in SCN.

5. The petitioner was called upon vide Show Cause Notice in DRC-01 to furnish the supporting documents and to appear for personal hearing to explain the above discrepancies. However, no proper reply was filed by the petitioner nor did the petitioner appear for personal hearing along with necessary documents. Hence, the aforesaid defect was confirmed under the impugned order.

6. The details in the impugned order are as follows:

Tax Period	**Adjustment T.O Rs,31299646/- @ 18%**				**Unreconciled Taxable T.O Rs.85,14,755/- @ 18%**			
	IGST	**CGST**	**SGST**	**CESS**	**IGST**	**CGST**	**SGST**	**CESS**
2020-21	18777979	18777979	18777979	0	510885	510885	510885	0

In the impugned order, along with the above tax liability interest and penalty is also been imposed on the petitioner.

7. The petitioner has filed this writ petition only on 26.09.2025 after the petitioner's attempt to rectify and challenge the impugned order, the same turned futile. The rectification application filed by the petitioner was rejected vide order dated 24.02.2025 and also the petitioner's appeal against the impugned order filed on 15.05.2025 was rejected by the office of the first respondent on the ground of limitation.

8. The petitioner has already deposited 10% of the disputed tax being Rs.7,16,661/- at the time of filing of the statutory appeal on 15.08.2025. In this case the petitioner has placed reliance on the Judgment of this Court rendered in ***Boldrocchi India (P) Ltd Vs Sales Tax Officer (ST) on 26.06.2025.***

9. The learned counsel for the respondent on the other hand would submit that this writ petition is devoid of merits and liable to be dismissed for the relief sought for.

10. I have considered the arguments advanced by the learned counsel for the Petitioner and the learned Government Advocate appearing for the Respondent.

11. A reading of the reply to the impugned order indicates that the petitioner has filed a reply to the show Cause Notice with all the documents to substantiate the case. Further, the petitioner has stated in the reply that if the reply is still not found satisfactory, the respondent shall call for records and that the petitioner will submit further documents through authorised representative.

12. Since the petitioner has suffered an adverse order on the hands of the first respondent on 21.08.2025, the petitioner ought to have challenged the same by way of a statutory appeal before the GST Tribunal under Section 112 of the GST Act, 2017. However, GST Tribunal though notified is not yet been constituted.

13. Even if the Tribunal is constituted and the case filed is moved to the Tribunal, the Tribunal would be obliged to remit the case back to the original authority as there are several disputed questions of fact which remain unanswered in view of the incomplete reply by the petitioner during the course of assessment proceedings.

14. Therefore, the relief sought in this writ petitioner can be granted to the petitioner, following the consistent view taken under similar circumstances and taking note of the pre-deposit made by the petitioner on 15.08.2025 at the time of the appeal against the impugned order before the Appellate Authority.

15. Considering the impugned assessment order is dated 24.02.2025, the matter is remitted back with a further direction to the petitioner to deposit another 15% of the disputed tax confirmed under the impugned order over and above of the 10% already pre-deposit at the time of filing the appeal, subject to which the second respondent shall pass a fresh order on merits as expeditiously as possible preferably within a period of six months from the date of receipt of a copy of this order.

16. The second respondent shall consider the reply of the petitioner and the application filed by the petitioner under Section 161 of the respective GST Enactments in case, the petitioner desires to file a supplement by reply and an application under Section 161 of the respective enactments.

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

08.12.2025

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

<u>To</u>:

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C.SARAVANAN, J.

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