IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 10.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.48008 of 2025
and
W.M.P.Nos.53604 and 53605 of 2025

M/s.Shivamani and Company Private Ltd.,
Rep. by its Director K.Vijay Anand,
SF 108/2, Saravanam Patti Road,
Vellakinar,
Coimbatore. ... Petitioner

Vs.

The Assistant Commissioner (ST),
Thudiyalur Assessment Cirlce,
Coimbatore. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, call for the records of the Respondent in the Impugned Order in GSTIN: 33AAECS6369R1ZK/2022-2023 dated 06.06.2025 along with consequential order bearing a Ref No. ZD330625055751E dated 06.06.2025 for the period 2022-2023 and quash the same as it is being contrary to the provision of CGST Act, 2017.

For Petitioner : Mr.K.Vignesh Kumar

For Respondent : Mr.V.Prasanth Kiran
Government Advocate

ORDER

Mr.V. Prasanth Kiran, 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. The petitioner is before this Court against the order bearing dated 06.06.2025 in DRC-07 passed for the tax period 2022 – 2023 by the Respondent. The impugned order was preceded by a Show Cause Notice in GST DRC-01 dated 31.03.2025, to which the petitioner filed a reply on 02.06.2025.

4. By the impugned order, the respondent has concluded that the petitioner has not substantiated that indeed the Input Tax credit has been availed rightly and that the Input Tax Credit was not availed on the strength of invoices issued by a supplier who was engaged in the business of issuing fake invoices.

5. By the impugned order dated 06.06.2025, the following amounts

have been confirmed against the petitioner:-

Sr. No.	***Tax***	***Interest***	***Penalty***	***Total***
1	*8*	*9*	*10*	*13*
1	*83,658.00*	*40,390.00*	*83,658.00*	*2,07,706.00*
2	*83,658.00*	*40,390.00*	*83,658.00*	*2,07,706.00*
Total	*1,67,316.00*	*80,780.00*	*1,67,316.00*	*4,15,412.00*

6. The learned counsel for the petitioner would submit that the petitioner is in possession of the requisite documents to substantiate the possession of actual receipt of the conveyance covered by the invoice, which is said to have been issued by the supplier, namely, M/s. S.N. Lift Carrier.

7. It is noticed that the limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 against the impugned Order has already expired. The present Writ Petition has been filed only on 05.12.2025.

8. Under similar circumstances, Orders have been quashed and cases have been remitted back to pass a fresh order on terms subject to such Assessee depositing 25% to 100% of the disputed tax depending upon the

length of delay in approaching the Court. I do not find any reason to take a different view in this case.

9. Therefore, 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 subject to the Petitioner depositing 25% of the disputed tax in cash from the Petitioner's Electronic Cash Register within a period of thirty (30) days from the date of receipt of a copy of this order.

10. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 31.03.2025 together with requisite documents to substantiate the case by treating the impugned Order dated 06.06.2025 as an addendum to the Show Cause Notice dated 31.03.2025.

11. In case the Petitioner complies with the above stipulations, the 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, the attachment of the bank account of the Petitioner

shall also stand automatically vacated.

12. It is made clear that bank attachment shall be lifted subject to the deposit of 25% of the disputed tax as ordered above and the Petitioner is not in arrears of any other amount barring the amount demanded under the impugned Order.

13. In case the Petitioner fails to comply with any of the stipulations, the Respondent is 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.

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

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

10.12.2025

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Neutral Citation Case : Yes/No

To:

The Assistant Commissioner (ST),
Thudiyalur Assessment Cirlce,
Coimbatore.

C.SARAVANAN, J.

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