IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 10.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.48343 of 2025
and W.M.P.Nos. 53980, 53981 and 53983 of 2025

Tvl.Vinci Global Private Limited,
(Represented by its Manager Mr.Jagan Mohan Reddy),
Level 2, TVH Agnito Tech Park,
OMR near Rajiv Gandhi Salai,
Kandanchavadi, Perungudi,
Chennai, Tamil Nadu-600 098. ... Petitioner

Vs.

1.The Assistant Commissioner,
The Office of the Assistant Commissioner of GST & Central Excise,
Perungudi Division, Chennai South Commissionerate,
No.692, 8th Floor, MHU Complex, Anna Salai,
Nandanam, Chennai-600 035.

2. The Branch Manager,
Union Bank of India, Somajiguda Branch,
No.6-3-455 6-6-347/9/4 Dwaraka Puri Colony,
Sai Baba Temple Road, Somajigud, Punjagutta,
Hyderabad, Telangana-500 082. ... 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 the Impugned Order passed by the 1st respondent herein vide FORM GST DRC – 07 vide Reference No.ZD330824278882W dated 29.08.2024 along with its accompanying detailed order in Order in Original No.54/2024(GST-AC) dated 28.08.2024 for the tax period APR 2019 – Mar 2020 and quash the same.

For Petitioner : Mr.K.A.Parthasarathy
For Respondents : Mr.Rajendran Raghavan
Senior Standing Counsel[R1]

ORDER

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 counsel for the Respondents.

2. In this writ petition, the petitioner has challenged the ex-parte Order in Original No.54/2024(GST-AC) dated 28.08.2024 passed by the 1st respondent for the tax period 2019-2020. By the impugned order, the demand proposed in the Show Cause Notice No.39/2024 –(GST-AC) dated 30.05.2024 against the petitioner.

3. The petitioner submitted that the demand has been confirmed in the impugned order primarily on account of the fact that the petitioner has failed to discharge the tax liability on the supply effected by the petitioner.

4. It is submitted by the petitioner that the petitioner is now in possession of requisite certificate from the Chartered Accountant which would indicate that indeed there was a mistake on the part of the petitioner's supplier in filing the returns, however, tax was paid by the petitioner and therefore petitioner availed Input Tax Credit.

5. The Petitioner has placed reliance on the certificate issued by the Chartered Accountant, the content of which is extracted below:-

CA INDIA

KOSURU PRAVEEN & ASSOCIATES
Chartered Accountants

TO WHOMSOEVER IT MAY CONCERN

Declaration regarding Invoices of FY 2019-20 Uploaded under B2C for M/s. SVG INFRA

We, **Kosuru Praveen & Associates**, Chartered Accountants, hereby certify and confirm that M/s. SVG INFRA, having GST Registration No.36AKAPS0209B1ZS, had uploaded certain invoices pertaining to FY 2019–20 under the B2C category instead of B2B, due to the GSTIN of the recipient not being updated in their records at the time of filing.

The invoices listed in **Annexure-1** have been duly reported in GSTR-1 for **FY 2019–20**, and the corresponding output tax liability has also been discharged through **GSTR-3B** of the respective tax periods.

Since the GST portal has disabled amendment facility for FY 2019–20, the said invoices cannot be modified or corrected at this stage. Accordingly, non reflection of these invoices in the recipient's GSTR-2A is solely due to the classification under B2CS and not due to non-reporting or non-payment of tax.

Annexure-1

S. NO	DATE	INV NO	BASIC	IGST18%	TOTAL
1	01.01.2020	VINCI/EQNX/IOCL/19-20/001	24,59,625.00	4,42,732.50	29,02,357.50
2	29.01.2020	VINCI/EQNX/IOCL/19-20/002	7,68,379.00	1,38,308.22	9,06,687.22
3	31.01.2020	VINCI/EQNX/IOCL/19-20/005	26,77,775.00	4,81,999.50	31,59,774.50
4	10.02.2020	VINCI/EQNX/IOCL/19-20/010	27,18,550.00	4,89,357.00	32,08,007.00
5	25.02.2020	VINCI/EQNX/IOCL/19-20/015	25,32,225.00	4,55,800.50	29,88,025.50
6	09.03.2020	VINCI/EQNX/IOCL/19-20/021	27,72,275.00	4,99,009.50	32,71,284.50
7	16.03.2020	VINCI/EQNX/IOCL/19-20/025	27,43,100.00	4,93,758.00	32,36,858.00
TOTAL			1,66,72,029.00	30,00,865.22	1,96,72,894.22

This declaration is issued at the request of the client for their internal and departmental compliance purposes.

For Kosuru Praveen & Associates
Chartered Accountants
FRN: 027518S

CA. K. Praveen Kumar
Proprietor
M.No.271496

Office: LIG-32, TSIIC colony, IDA Jeedimetla, Hyderabad, TG-500055

6. The learned counsel for the petitioner further submitted that the issue is settled in favour of the petitioner in view of the judgment of the Hon'ble Supreme Court in ***Commissioner of Trade and Tax Delhi v. M/s.Shanti Kiran India (P) LTD.,*** in Civil Appeal No(s).2042-2047 of 2015 vide order dated 09.10.2025.

7. On the other hand, learned counsel for the 1st respondent would submit that this writ petition is liable to be dismissed in view of the judgment of the Hon'ble Supreme Court in **Asstt. Commr.(CT), LTU, Kakinada V. Glaxo Smith Kline Consumer Health Care Ltd.,** [**C.A.No.2413 of 2020, dated 06.05.2020**].

8. It is noticed that the petitioner had not participated in the proceedings by filing a reply to the Show Cause Notice dated 30.05.2024. It is also noticed that petitioner has stopped the operations of business in Tamil Nadu. The date of impugned Order is 29.08.2024.

9. 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 01.12.2025.

10. Be that as it may, following the consistent view taken under similar circumstances, the impugned order is quashed and the case is remitted back to the 1st respondent to pass a fresh orders on merits subject to the petitioner depositing 25% of the disputed tax in cash within a period of thirty (30) days from the date of receipt of a copy of this Order.

11. Within such time, the Petitioner shall also file a reply to the Show Cause Notice No.39/2024 – (GST-AC) dated 30.05.2024 in GST DRC-01 dated 30.05.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 29.08.2024 as an addendum to the Show Cause Notice dated 30.05.2024.

12. In case the Petitioner complies with the above stipulations, the 1st 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 vide order dated 12.08.2025 in Form GST DRC-13 issued to the 2nd respondent shall also stand automatically vacated.

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

14. In case the Petitioner fails to comply with any of the stipulations, the 1st 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.

15. Needless to state, before passing any such order, the 1st Respondent shall give due notice to the Petitioner.

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

10.12.2025

ssn

Neutral Citation : Yes / No

To:

1.The Assistant Commissioner,
The Office of the Assistant Commissioner of GST & Central Excise,
Perungudi Division, Chennai South Commissionerate,
No.692, 8th Floor, MHU Complex, Anna Salai,
Nandanam, Chennai-600 035.

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C.SARAVANAN, J.,

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