IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 17.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.49446 of 2025
and
W.M.P.Nos.55241 and 55243 of 2025

Tvl.Trends Garments,
Rep.by its Partner,
No.13/10, Jammanai First Street,
Karuvampalayam, Tirupur-641 604. ... Petitioner

Vs.

The State Tax Officer,
Tirupur South Circle. ... 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:33ALVPM2450J1ZT/2020-2021 dated 25.02.2025 and the consequential Summary Order of the impugned proceedings vide Form GST DRC-07 in Reference No.ZD330225262913H dated 25.02.2025 for the Tax Period April 2020 – March 2021 quash the same.

For Petitioner : M/s.Vaani Sreekanth Iyer
For Respondent : Mrs.K.Vasanthamala,
Government Advocate

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O R D E R

The petitioner is before this Court challenging the order dated 26.02.2025 in Form GST DRC-07 passed for the tax period 2020-2021. By the impugned order, the demand proposed in the Show Cause Notice issued in DRC-01 dated 29.11.2024 has been confirmed against the petitioner.

2. The demand has been confirmed against the petitioner on the basis of the difference in details between GSTR-9 and GSTR-9C. The discrepancy that was pointed out in the Show Cause Notice is as under:-

S.No.	Description	Turnover Reported
1	2	3
1.	Turnover reported as per Table 5Q of GSTR-9C	**61733784**
2.	Turnover reported as per Table 5N of GSTR-9	**61687993**
3.	Difference(1-2)	**45791**

3. Accordingly, the demand in details confirmed vide the impugned order is as follows:

Year	Description	CGST	SGST	IGST	CESS
2019-20	Tax due	**22895**	**22895**	**0.00**	**0.00**
	Interest u/s 50(1)	**15909**	**15909**	**0.00**	**0.00**
	Penalty u/s 73(9)	**10000**	**10000**	**0.00**	**0.00**

4. The learned counsel for the petitioner would submit that a parallel proceedings was initiated by another Show Cause Notice for the similar tax period on 25.11.2024 by the Deputy Commercial Tax Officer, to which the petitioner filed a reply in Form GST DRC-06 dated 29.01.2025 and by an assessment order dated 25.02.2025, the tax demand proposed in the aforesaid Show Cause Notice was dropped.

5. It is further submitted that there is an overlap in the demand confirmed vide the impugned order dated 26.02.2025 and the proposal contained in the Show Cause Notice in DRC-01 dated 25.11.2024, which was dropped vide order dated 25.02.2025.

6. A reading of both the assessment orders, namely, the impugned order dated 26.02.2025 and the order dated 25.02.2025 dropping the proposal pursuant to the Show Cause notice in DRC-01 dated 25.11.2024 does not *prima facie* indicate any such overlap in demand.

7. The amount that was the subject matter of the Show Cause proceedings dated 25.11.2024 insofar as the difference on account of annual returns in GSTR-9 is concerned, has been stated as under:-

"On examination of the information furnished in this return under various heads and also the information furnished in GSTR-01, GSTR-2A, GSTR-3B, EWB and other records available in this office it is found that you have not declared your correct tax liability while filing the annual returns of GSTR-09. The summary of under declared tax is as follows:-

SGST	: Rs.535864
CGST	: Rs.535864
IGST	: Rs.28656
CESS	: Rs.0
Total	**: Rs.1100384"**

8**.** Considering the fact that the petitioner had not failed to file a reply to the Show Cause Notice in DRC-01 dated 29.11.2024 which culminated in the impugned order is quashed and 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 within a period of 30 days from the date of receipt of a copy of this order.

9**.**Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 29.11.2024 together with requisite documents to substantiate the case by treating the impugned Order as an addendum to the Show Cause Notice dated 29.11.2024.

10. 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 from the date of such reply/pre-deposit. Subject to such compliance by the petitioner, the attachment of the petitioner's bank account shall stand automatically raised/vacated.

11. In case the petitioner fails to comply with any of the above stipulations, the respondent shall be at liberty to proceed against the petitioner to recover the tax in accordance with law, as if this Writ Petition had been dismissed in *limine* today.

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.

17.12.2025

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Neutral Citations: Yes/No

To:

The State Tax Officer,
Tirupur South Circle.

C.SARAVANAN, J.

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