IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.12.2025

CORAM:

THE HONOURABLE MR. JUSTICE **C.SARAVANAN**

W.P.No.49668 of 2025
and
W.M.P.Nos.55509 and 55510 of 2025

M/s.R.R.Engineering Service,
Represented By Its Managing Partner,
No.147-A, Type-2, Quaters, Block Seven,
Neyveli, Cuddalore,
Tamil Nadu-607803. ... Petitioner

-Vs-

The Deputy State Tax Officer-II,
Office of Deputy Commercial Tax Officer,
Panruti, Cuddalore,
Tamil Nadu. ... Respondent

Prayer : Writ Petition filed under Article 226 of Constitution of India praying for the issuance of a Writ of Certiorari, calling for the records relating to the impugned proceedings passed by the Respondent in order vide GSTIN 33AASFR0211J1ZC/2017-2018 dated 29.12.2025 along with consequential summary of order in FORM GST DRC 07 bearing no. ZD331223263350X dated 29.12.2023 passed under Section 73 of the act, for FY 2017-18 to quash the same.

For Petitioner : Ms.R.Hemalatha
For Respondent : Mrs.K.Vasanthamala
Government Advocate

ORDER

Mrs.K.Vasanthamala, 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 before this Court has challenged the impugned Assessment order dated 29.12.2023 after a considerable lapse of time. The impugned Assessment order has preceded a Show Cause Notice in DRC 01, dated 18.07.2023. The petitioner has also responded to the above mentioned Show Cause Notice on 14.12.2023.

4. After considering the reply, a *prima facie* view was taken by the Respondent to the effect that the invoices filed by the petitioner did not match with the invoice number in the GSTR 1 Return. That apart, it was also stated that HSN code was also not mentioned in the invoices to justify that was an

exempted supplies.

5. The relevant portion of the impugned order reads as under:

> *" The tax payer reply was carefully examined by cross verifying the invoice details in GST web portal. The invoice number that filed in GSTR-1 has been mismatched with the physical copy of invoices produced by the tax payer on 14.12.2023 . There is no HSN code mentioned in the tax invoice to justify it as on exempted supply. There is no justification given for the disputed invoice that filed in GSTR-1. Hence, it is concluded that the tax payer is assessed under Section 73 of TNGST Act 2017."*

6. As per the discussion contained in the impugned order, it has been concluded that the petitioner has declared lesser taxable turnover and the tax liability in GSTR 3 B as compared to the taxable turn-over and tax liability reflected in GSTR 1. Thus, the petitioner has been directed to pay the following amounts towards tax, interest and penalty under Section 73 of the respective GST Enactment.

Act	**Tax**	**Interest (As on 29.12.2023)**	**Penalty**
CGST	137875	149653	13788
SGST	137875	149653	13788

7. Learned counsel for the Petitioner submits that petitioner is willing to

deposit the disputed tax demanded vide impugned order.

8. It is further submitted that the petitioner is in possession of the invoices which were required to be produced before the Respondent, but the same could not be filed at the time of personal hearing due to inadvertent oversight.

9. Considering the fact that the petitioner is willing to deposit the entire disputed tax as confirmed vide impugned order and following the consistent view taken by this court under similar circumstances, this case is remitted back to the Respondent to pass a fresh order on merits subject to the petitioner depositing the entire amount of disputed tax in cash or from the petitioner's Electronic Cash Register within a period of thirty (30) days from the date of receipt of copy of this order. Within such time, the petitioner shall also file an additional reply to the Show Cause Notice in DRC 01 dated 18.07.2023 together with the photo copies of the genuine invoices raised at the time of supply to the petitioner.

10. Amount which has already recovered from the petitioner or paid by the petitioner towards the tax liability demanded under the impugned order shall be adjusted towards the pre-deposit of entire amount of disputed tax as ordered

above.

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 entire disputed tax amount as ordered above and the petitioner not being in arrears of any other amount for any other tax period 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 Petition is closed.

18.12.2025

Internet: Yes
Index : Yes/No
Neutral Citation: Yes/No
Speaking/Non Speaking order
gv

To

The Deputy State Tax Officer-II,
Office of Deputy Commercial Tax Officer,
Panruti, Cuddalore,
Tamil Nadu.

C.SARAVANAN, J.

gv

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