



W.P.(MD) No. 17168 of 2025

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 25.06.2025

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD) No. 17168 of 2025
and
W.M.P.(MD) No.13031 of 2025

Tvl. Honesty Autos

... Petitioner

Vs

The State Tax Officer,
Virudhunagar 1 Assessment Circle,
Virudhunagar.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari to call for records pertaining to the impugned order passed by the respondent *vide* his order in GST/33ABHPN5804B1Z4/21/1 (Financial Year 2020-21), dated 18-02-2025 and quash the same as it is illegal, without jurisdiction and in gross violation of Principles of Natural Justice.

For petitioner : Mr. A. Satheesh Murugan

For respondent : Mr.R.Suresh Kumar
Additional Government Pleader



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ORDER

This Writ Petition is disposed of at the time of admission after hearing the learned counsel for the petitioner and learned Additional Government Pleader for the respondent.

2. The petitioner has challenged the impugned order, dated 18.02.2025, which preceded the Show Cause Notice, dated 25.11.2024. The demand proposed in the Show Cause Notice are as under:

• Scrutiny of ITC availed on Reverse Charge:						
S.No	Description	SGST	CGST	IGST	CESS	Total
1	2	3	4	5	6	7
1	ITC availed in table 4A(2) and 4(A) (3) of GSTR -3B	8398	8398	0	0	16796
2	Tax Declared in Table 3.1(d) of GSTR-3B	0	0	0	0	0
3	Excess ITC Claimed on reverse charge (S.NO 1-2)	8398	8398	0	0	16796



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Scrutiny of ITC availed:

S.No	Description	SGST	CGST	IGST	CESS	Total
1	2	3	4	5	6	7
1	ITC in the year as per Table 8A of GSTR-09	121748	121748	5038266	0	5281762
2	ITC from ISD table 4A (4)	0	0	0	0	0
3	ITC from imports table 4A (1) +4A (2)	0	0	0	0	0
4	Inward Supplies liability to reverse charge 4A(3) (other than 4A(1) & 4A(2))	8398	8398	0	0	16796
5	ITC carried forward from present FY to subsequent FY, Table 8C of GSTR-09	0	0	0	0	0
6	Ineligible ITC table 4D	0	0	0	0	0
7	ITC Available for use in the current FY (S.No. 1+2+3+4-5-6)	130146	130146	5038266	0	5298558
8	ITC used in same year as per 4A Total of GSTR-3B	280125	280125	5863400	0	6423650
9	Net excess used (S.No 8-7)	149979	149979	825134	0	1125092

3. It is informed by the learned counsel for the petitioner that in respect of item No.9 in the above table, another Show Cause Notice had been issued on 25.11.2024. As far as SGST and CGST are concerned, the same amount was demanded. As far as IGST is concerned, the demand was for a sum of Rs.7,53,017/-, whereas in the impugned notice, the demand has been confirmed for a sum of Rs.8,25,134/-.

4. It is submitted that in the proceedings insofar as item No.9 in the table mentioned above is concerned, was dropped by an order, dated 12.02.2025. However, *vide* impugned order, dated 18.02.2025, pursuant to the Show Cause



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Notice, dated 25.11.2024, the same has been confirmed and that appears to be followed insofar as the item No.9 is concerned.

5. Considering the same, the impugned order is set aside and the case is remitted back to the respondent to pass fresh orders on merits, after considering the order, that came be passed on 12.02.2025, pursuant to the Show Cause Notice, dated 15.03.2024.

6. This exercise shall be completed as expeditiously as possible preferably within a period of three (3) months from the date of receipt of a copy of this order.

7. This Writ Petition is disposed of, with the above observations. No costs. Consequently, connected miscellaneous petition is closed.

Index : Yes / No
Internet : Yes / No
apd

25.06.2025

To

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The State Tax Officer,
Virudhunagar 1 Assessment Circle,
Virudhunagar.



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C.SARAVANAN, J.

apd

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