



**W.P.(MD).No.18331 of 2025**

**BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT**

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**DATED : 04.07.2025**

**CORAM**

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

**W.P(MD) No.18331 of 2025 and**  
**W.M.P(MD) No.14048 of 2025**

Senthilkumar G

... Petitioner

**Vs.**

The Superintendent of Central GST and  
Central Excise,  
Tenkasi Range,  
1A & 1B Courtallam Main Road,  
Nannagaram,  
Melagaram Post,  
Tenkasi District - 627 818.

...Respondents

**Prayer** : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of CERTIORARI, calling for the records pertaining to the Impugned order dated 16.06.2023 passed by the Respondent herein against the petitioners firm vide GSTIN - 33BSJPG6089D2ZP - DIN No. 202306DDZ3000000C95F for the period from 2018 to 2020 and quash the same as illegal, arbitrary and against the principles of natural justice.

For Petitioner

: Mr.K.M.Malarmannan

For Respondent

: Mr.N.Dilip Kumar,  
Senior Standing Counsel



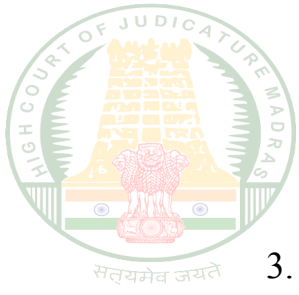
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**ORDER**

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

2. Prima facie there are indication that the impugned order, dated 16.06.2023 has been passed without proper application of mind by the respondent. It appears that the petitioner was issued with a notice, dated 14.09.2022 in Form GST DRC 01, which was also replied by the petitioner through his Chartered Accountant. According to the petitioner, total credit availed by the petitioner was 16,40,072/-, out of which, the petitioner has reversed a sum of Rs.12,84,284/-. Further, an amount of Rs.1,82,988/- was also paid by the petitioner leaving balance of Rs.1,72,800/-. The petitioner has produced Form GSTR-3B for the period October 2020 – 21, dated 21.03.2021, which indicates reversal of Rs.12,84,284/- (Rs.6,42,142 towards CGST) +Rs.6,42,142 towards SGST)). These aspects have not been considered while passing the impugned order, dated 16.06.2023, in which a sum of Rs.16,40,742/- has been demanded and at the same time a sum of Rs.1,82,988/- was appropriated.



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3. Since the petitioner has not been heard while passing the final order and time was sought for by the petitioner's Consultant, I am of the view that the case can be remitted back for the petitioner to participate in the proceedings. Accordingly, the impugned order, dated 16.06.2023 is set aside and the case shall be remitted back to the respondent. The petitioner shall pay the admitted balance of Rs.1,72,800/- within a period of thirty (30) days from the date of receipt of copy of this order. Thereafter, the respondent is directed to dispose the case as expeditiously as possible.

4. With the above directions, this Writ Petition is disposed of. Consequently, connected Miscellaneous Petition is closed. No costs.

**04.07.2025**

NCC : Yes / No  
Index : Yes / No  
Internet : Yes / No

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**C.SARAVANAN, J.**

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**To**

The Superintendent of Central Gst and  
Central Excise,  
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Nannagaram,  
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