BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Date : 01/12/2025

CORAM

The Hon`ble Mr.Justice KRISHNAN RAMASAMY

WP(MD). No.34795 of 2025
and WMP(MD) Nos.27497 and 27499 of 2025

Swarna Ecocrafts
Rep. by its Proprietor Sumesh Selvaraj
1-20/1 SH91 Mottavilai
Kanyakumari District. 629 809 ... Petitioner

Vs

1. The Commissioner,
Office of the Principal and
Special Commissioner of Commercial Taxes,
Ezhilagam, Chepauk Chennai- 600 005.

2. The Deputy Commissioner (Gst),
4th Floor, Commercial Tax Buildings,
Dr.S.G.K.S. Thangaraj Salai, Madurai - 625 020.

3. The State Tax Officer,
Thuckalay - 2 Assessment Circle,
Commercial Tax Buildings No.131, Mead Street,
Nagercoil - 629 001.

4. The Deputy State Tax Officer- 1,
Thuckalay - 2 Assessment Circle, Nagercoil.

5. The Branch Manager,
Bandhan Bank Limited Ground Floor, 1/1
Slb South Road, R.V.Puram,
Nagercoil- 629 001. ... 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 in impugned order in GSTIN33FQAPS5266PlZ5/202021 dated 20.02.2025 on the file of 4th respondent and the consequent communications in Roc No. 33FQAPS5266P1Z5/2025 dated 16.06.2025 and R.O.C.No. 33FQAPS5266P1Z5/2025 dated 18.08.2025 on the file of the 3rd respondent and quash the same.

For Petitioner : Mr.I.Romeo Roy Alfred
For Respondents : Mr.R.Suresh Kumar for R1 to R4
Addl. Government Pleader

ORDER

By consent of both sides, the writ petition itself is taken up for final disposal at the stage of admission itself.

2. Challenge is made to the impugned order of the 4th respondent dated 20.02.2025 and the consequent communications dated 16.06.2025 and 18.08.2025 on the file of the 3rd respondent.

3. I have heard the learned counsel for the petitioner and the learned Additional Government Pleader for the respondents 1 to 4.

4. The learned counsel for the petitioner would submit that the present impugned order was passed without hearing the petitioner. Though it is stated that notice has already been issued, however, it is uploaded in the portal. The learned counsel, would therefore submit that since it was uploaded in the portal, the petitioner is not in a position to peruse the said notice. When the order itself is an exparte order and the same has been uploaded and a different name has been reflected in the said notice, the learned counsel would contend that the notice has to be necessarily quashed.

5. The learned Additional Government Pleader, on the other hand, would submit that in the event of payment of 25% of the disputed amount, the order may be set aside and remanded back to the authorities for fresh consideration.

6. In reply, the learned counsel for the petitioner would submit that they are ready and willing to deposit 25% of the payment of the disputed amount.

7. I have considered the rival submissions and perused the materials available on record.

8. Considering the submission made by the learned counsel on either side, when the notice issued to the petitioner was uploaded in the petitioner's portal, it should bear the name of the petitioner, however, in a different name, notice has been served and uploaded. That apart, without hearing the petitioner, an exparte order came to be passed and uploaded in the petitioner's portal. Since a different name has been transpired in the said notice issued by the respondents, the consultant of the petitioner has failed to peruse the said notice and hence, the petitioner cannot be put to hardships. It is an issue pertaining to excess claim of ITC. ITC has also been remitted by the supplier and that it is only not reflected in the GST reform. When such being the case, this Court is inclined to set aside the impugned notices.

9. Accordingly, the impugned order in GSTIN33FQAPS5266PlZ5/202021 dated 20.02.2025 on the file of 4th respondent and the consequent communications in Roc No.

33FQAPS5266P1Z5/2025 dated 16.06.2025 and R.O.C.No. 33FQAPS5266P1Z5/2025 dated 18.08.2025 on the file of the 3rd respondent shall stand set aside subject to payment of 25% of the disputed amount and the matter is remanded back to the respondents for afresh consideration. On such payment being made, the petitioner is directed to file their reply within a period of two weeks and the respondents are directed to issue notice to the petitioner and decide the issue after hearing the petitioner within a period of four weeks thereafter, in accordance with law.

10. The writ petition is disposed of in the above terms. No costs. Consequently connected Miscellaneous Petitions are closed.

01.12.2025

NCC : Yes/No
Index : Yes/No
RR

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KRISHNAN RAMASAMY, J

RR

ORDER
IN
WP(MD) No.34795 of 2025

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