IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 22.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.1437 of 2026
and
W.M.P.Nos.1585 & 1587 of 2026

V.P.Janarthanan Contractor
No.12/4, NA, Thatchar Street, Cuddalore,
Tamil Nadu – 607302. ... Petitioner

Vs.

Deputy Commercial Tax Officer,
Cuddalore, Tamil Nadu.
... 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 culminating in the Respondent's order dated 16.05.2024 bearing ref. No.ZD330524125247M issued under Section 74 of the GST Act for the financial year 2020-21, to the extent of defect No.3 therein, quash the same.

For Petitioner : Mr.J.Adithya Reddy
For Respondent : Mrs.P.Selvi,
Government Advocate.

ORDER

Mrs.P.Selvi, 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. This writ petition is filed challenging the order dated 16.05.2024 in form GST DRC – 07 passed for the tax period 2020-2021 by the respondent, whereby the demand proposed in respect of Defect Nos.1 and 2 has been confirmed against the petitioner.

4. The impugned order was proceeded by a Show Cause Notice dated 25.01.2024 in form GST DRC – 01 to which the petitioner filed a reply on 14.02.2024, 27.03.2024 and 28.03.2024, pursuant to which the impugned order has been passed.

5. At this stage, the learned counsel for the petitioner would submit that insofar as Defects Nos.1 and 2 are concerned, the petitioner has explanation and supporting materials to substantiate its claim and defense and therefore seeks an opportunity to place the same before the original authority.

6. It is further submitted by the learned counsel for the petitioner that the petitioner is willing to deposit the entire amount demanded on account of Defects Nos.1 and 2 and the said submission is placed on record.

7. As regards the remaining demand, it is submitted that it is with regard to the availment of Input Tax Credit for the Tax period 2020-2021. It is submitted that earlier assessment proceedings were initiated in respect of the very same issue and the said assessment proceedings culminated in an assessment order dated 05.02.2024 for the aforesaid tax period.

8. It is further submitted by the learned counsel for the petitioner that the said assessment order dated 05.02.2024 was challenged by the petitioner along with a batch of writ petitions in W.P.No.11001 of 2024, which came to be disposed of by this Court on 17.10.2024, whereby the case was remitted back to the respondent for *denovo* adjudication.

9. The learned counsel for the petitioner would further submit that despite the order passed by this Court remanding the case back for fresh consideration, the respondent has proceeded to pass the impugned order dated

16.05.2024 without duly considering the earlier directions issued by this Court and the submissions made by the petitioner.

10. In the above circumstances, this Court is of the view that the issue requires reconsideration by the respondent.

11. Accordingly, the impugned order dated 16.05.2024 is set aside and the case is remitted back to the respondent for fresh consideration, subject to the petitioner depositing the disputed tax pertaining to the Defects Nos.1 and 2 confirmed by the impugned order, as recorded above within a period of 30 days from the date of receipt of a copy of this order.

12. The respondent shall afford an opportunity of personal hearing to the petitioner and pass a fresh order on merits and in accordance with law as expeditiously as possible, preferably within a period of 3 months from the date of receipt of a copy of this order.

13. This writ petition stands disposed of with the above directions. No costs. Consequently, connected miscellaneous petitions are closed.

22.01.2026

Neutral Citation: Yes / No
kmm

To:

The Deputy Commercial Tax Officer,
Cuddalore, Tamil Nadu.

C.SARAVANAN, J.

kmm

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