



W.P.No.3685 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED :03.02.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.3685 of 2026

and

W.M.P.Nos.4079 and 4080 of 2026

M/s.SAS Logistic,
represented by its Proprietor Thagasin Sagandi Abbu Thageer,
No.168 Steel City, Poonamallee By Pass Road,
Poonamallee, Chennai – 600 056.

... Petitioner

Vs.

The State Tax Officer,
Poonamallee Assessment Circle,
No.4/109, Third Floor, Bangalore Chennai Highway,
Varadarajapuram, Nazarathpet,
Chennai-600 123.

... 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 of the respondent in GSTIN No.33ASCPT7470K2ZA/2020-21, quash the order dated 26.02.2025.

For Petitioner : Mr.P.V.Sudakar
For Respondent : Mr.TNC Kaushik,
Additional Government Pleader



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ORDER

In this writ petition, the petitioner has challenged the impugned order dated 26.02.2025, whereby the proposal contained in the show cause notice in Form DRC-01 dated 25.11.2024 has been confirmed. The aforesaid Show Cause Notice was replied by the Petitioner on 09.01.2025 and on 22.02.2025.

2. The petitioner is aggrieved by the confirmation of demand insofar as the scrutiny of Input Tax Credit (ITC) reversal for a sum of Rs.3,59,344/-, as detailed in the impugned order. The said demand has been confirmed in the absence of a proper reply.

3. The learned counsel for the petitioner submits that, as against the total tax demand confirmed for a sum of Rs.4,00,462/-, the entire tax liability, including the aforesaid amount of Rs.3,59,344/-, has already been recovered. However, the learned counsel for the respondent is unable to confirm the same.



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4. Having considered the submissions of the learned counsel for the petitioner and the learned counsel for the respondent, and upon perusal of the impugned order dated 26.02.2025, it is noticed that the petitioner did not file any reply insofar as the reversal called for pursuant to the scrutiny of ITC.

5. However, the petitioner deserves an opportunity, particularly considering the fact that the entire disputed tax confirmed under the impugned order is stated to have been recovered.

6. Considering the above and following the consistent view taken by this Court under similar circumstances, the case is remitted back to the respondent for passing a fresh order insofar as the confirmation of demand under the impugned order relating to scrutiny of ITC for a sum of Rs.3,59,344/- (Rs.1,79,672/- CGST + Rs.1,79,672/- SGST), subject to the petitioner filing a proper reply within a period of thirty (30) days from the date of receipt of a copy of this order.



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7. Upon the petitioner complying with the above stipulation, 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 from the date of receipt of such reply. Subject to the petitioner complying with the above stipulations, the attachment of the petitioner's bank account shall stand automatically raised/vacated.

8. It is made clear that the bank attachment shall be lifted subject to the Petitioner filing a reply as ordered above and the Petitioner not being in arrears of any other amount demanded for any other tax period barring the amount demanded under the impugned order.

9. In case the petitioner failing to comply with the above stipulation, the respondent shall be at liberty to proceed against the petitioner to recover the tax in accordance with law, as if this writ petition had been dismissed in *limine* today.

10. Needless to state, before passing any final order, the Petitioner shall be heard.



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11. Accordingly, this writ petition is disposed of with the above observations. No costs. Consequently, the connected W.M.Ps. are closed.

03.02.2026

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Neutral Citations: Yes/No

To:

The State Tax Officer,
Poonamallee Assessment Circle,
No.4/109, Third Floor, Bangalore Chennai Highway,
Varadharajapuram, Nazarathpet,
Chennai-600 123.



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C.SARAVANAN, J.

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