IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 8155 of 2026
AND
WMP NO. 8833 OF 2026, MPW NO. 8834 OF 2026

Shipping Bazaar Private Limited
Represented by its Director Vinay Kumar Sethia
G-3, H52, Marutham Apartments, Thiruvalluvar
Nagar,
Thiruvanmiyur,
Chennai 600 041

..Petitioner(s)

Vs

1. The Deputy Commissioner (ST)
   Chennai Central-III Division,
   Office of the Commissioner,
   Tamil Nadu Commercial Tax Department,
   Chennai
2. The Deputy State Tax Officer I
   Valluvarkottam Assessment Circle,Office of the Assistant
   Commissioner ST,No.10, Palaniappa Maligai, 4th Floor,Greams Road,
   Chennai 600 006

3. The Assistant Commissioner ST
   Valluvarkottam Assessment Circle, Office of the Assistant
   Commissioner ST,No.10, Palaniappa Maligai,
   4th Floor,Greams Road,
   Chennai 600 006 ..Respondents

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorarified Mandamus to call for the records pertaining to the order bearing Reference GSTIN / 33AAVCS0481R1ZI /2017-2018 dated 30.12.2023 passed by the 2nd Respondent under Section 73 of the TNGST/CGST Act, quash the said order as unconstitutional and against natural justice, and consequently direct the 2nd Respondent to permit the Petitioner to file a statutory appeal against the said order by condoning the delay, and to dispose of the same on merits in accordance with law.

For Petitioner(s): Mr. A.K. Rajaraman

For Respondent(s): Mr.V.Prashanth Kiran, GA

ORDER

Mr.V.Prashanth Kiran, 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. The Petitioner is before this court against the impugned order dated 30.12.2023 whereby proposal in Show Cause Notice in DRC-01 dated 22.09.2023 has been confirmed.

4. A strange reasoning has been adopted in the impugned order which reads as under:

On the basis of the above data, it is ascertained that Input Tax Credit details availed by the above tax payer for the year 2017-18 is detailed as below :

Particulars	IGST	CGST	SGST
ITC as per GSTR-2A	2,20,079.53	41,301.24	41,301.24
ITC availed as per GSTR-3B	11,781.00	1,353.88	1,353.88
ITC not availed	**208298.53**	**39947.36**	**39947.36**

The tax payer has neither reversed the ITC not eligible nor assigned any valid reason for not utilized the above said ITC. In the absence of such clarity, the concerned purchases are deemed to be suppressed and proposed accordingly at the sale point duly adding 10% G.P.

5. Learned Counsel for the Respondent is also unable to explain the logic or reasoning behind the impugned order.

6. Considering the above and that the Petitioner has approached this Court long after the impugned order, the case is remitted back to the Respondent to pass a fresh order on merits.

7. The Respondent is at liberty to issue a proper corrigendum to the show cause notice, clearly articulating the proposal contained therein.

8. Thereafter, the Petitioner shall file a reply to the aforesaid Show Cause Notice together with requisite documents to substantiate the case by treating the impugned Order dated 30.12.2023 as an addendum to the Show Cause Notice.

9. In case the Petitioner complies with the above stipulations, 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 of such reply. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner if any, shall also stand automatically vacated.

10. In case the Petitioner fails to comply with any of the stipulations, the Respondent is at liberty to proceed against the Petitioner to recover the tax in accordance with law as if this Writ Petition was dismissed *in limine* today.

11. Needless to state, before passing any such order, the Respondent shall give due notice and also be given an opportunity of being heard to the Petitioner.

12. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

Neutral Citation: Yes/No **05-03-2026**

GV

To

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   Chennai Central-III Division,
   Office of the Commissioner,
   Tamil Nadu Commercial Tax Department,
   Chennai
2. The Deputy State Tax Officer I
   Valluvarkottam Assessment Circle,Office of the Assistant Commissioner ST,No.10, Palaniappa Maligai, 4th Floor,Greams Road, Chennai 600 006

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C.SARAVANAN J.

gv

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