IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18-03-2026

CORAM

THE HON'BLE Mr. JUSTICE C. SARAVANAN

WP No. 9480 of 2026
AND
WMP No.10209 & 10212 of 2026

Muthiah Ramesh
Proprietor of Tvl. New Print World,
GSTIN/ ID- 33AEFPR9574M1ZQ
643 Anna Salai Nungambakkam Chennai,
Tamil nadu 600006

..Petitioner(s)

Vs

1. The Assistant Commissioner (ST)
   Nungambakkam Assessment Circle,
   No. 88 Mayor Ramanathan Salai,
   Chetpet, Chennai 31

2. Amazon Seller Services Private Limited
   GSTIN- 33AAICA3918J1C0
   Survey No. 59/4G1 Part No 67/B
   Noobal Village PH Road Vellappanchavadi
   Koyambedu, Chennai 600 077

..Respondent(s)

Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a Writ of Certiorari to call for records of the Respondents and quash the Impugned Order dated 17.12.2025 bearing Reference No. ZD3312252669174 along with Summary in Form GST DRC-07 passed by the 1st respondent

For Petitioner(s): Mr.Bharat.R.Srinivas

For Respondent(s): Mrs.P. Selvi
Government Advocate

ORDER

Mrs.P. Selvi, learned Government Advocate takes notice for the respondents.

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 respondents.

3.The petitioner is before this Court against the Impugned Order dated 17.12.2025 bearing reference No. ZD3312252669174. The impugned order has been passed pursuant to a Show Cause Notice dated 29.09.2025 issued for the tax period April 2021 to March 2022. By the impugned order, the following demand has been confirmed against the petitioner:

Tax Period	*Act*	*Tax/cess*	*Interest*	*Penalty*	*Fees*	*Others*	*Total*
2021-22	CGST	380328	250766	38033	0	0	669127
2021-22	IGST	0	0	0	0	0	0
2021-22	SGST	380328	250766	38033	0	0	669127
2021-22	CESS	0	0	0	0	0	0
Total (Act wise)	CGST	380328	250766	38033	0	0	669127
	IGST	0	0	0	0	0	0
	SGST	380328	250766	38033	0	0	669127
	CESS	0	0	0	0	0	0
Total		760656	501532	76066	0	0	1338254

4.Challenge to the impugned order is primarily on the ground that the demand pursuant to the Show Cause Notice dated 29.09.2025, was confined to Rs.3,80,328/- as detailed below:

Tax Period	*Act*	*Tax/cess*	*Interest*	*Penalty*	*Fees*	*Others*	*Total*
2021-22	CGST	190164	117693	19016	0	0	326873
2021-22	IGST	0	0	0	0	0	0
2021-22	SGST	190164	117693	19016	0	0	326873
2021-22	CESS	0	0	0	0	0	0
Total (Act wise)	CGST	190164	117693	19016	0	0	326873
	IGST	0	0	0	0	0	0
	SGST	190164	117693	19016	0	0	326873
	CESS	0	0	0	0	0	0
Total		380328	235385	38032	0	0	653746

5.On the other hand, learned Government Advocate for the respondents would submit that the demand confirmed by the Impugned Order bearing reference No.ZD3312252669174 is different from the Show Cause Notice reference referred therein and therefore, the demand has been confirmed in respect of yet another Show Cause Notice issued to the petitioner.

6.A comparison of the aforesaid Show Cause Notice and the Impugned Order indicates that they cover the same period in respect of the very same GST registration. Barring the difference in the reference referred to *supra* in the Show Cause Notices and in the Impugned Order dated 17.12.2025, *prima facie* there is an indication that the order has been passed contrary to Section 75(7) of the respective GST enactment.

7.Considering the same, I am inclined to interfere with the order and remit the case back to the 1st respondent to pass a fresh order on merits. Accordingly, the Impugned Order stands quashed. The 1st respondent may issue further corrigendum within a period of 30 days from the date of receipt of a copy of this order and the petitioner shall thereafter file his response to the Show Cause Notice dated 29.09.2025, by treating the Impugned Order dated 17.12.2025 as an addendum to the aforesaid Show Cause Notice within a period of 20 days. Considering the said response filed by the petitioner, the 1st respondent shall pass final orders on merits and in accordance with law.

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

18-03-2026

Index: Yes/No
Neutral Citation: Yes/No
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To

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C.SARAVANAN, J.

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