IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11-03-2026

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THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 9361 of 2026
and
W.M.P.Nos.10086 and 10089 of 2026

Tvl Transpire Infra Projects Private Limited,
Rep.by its Authorised Signatory
Punukollu Sumanth,
11, Muthu Nagar, Upplipalayam,
Coimbatore, Tamil Nadu-641 015.

..Petitioner(s)

Vs

The Assistant Commissioner (ST),
Singanallur North Assessment Circle,
Coimbatore, Tamil Nadu-18.

..Respondent(s)

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 impugned assessment order in Ref.No.ZD331025030347V dated 06.10.2025 under Section 73 of the CGST/TNGST Act, 2017 for the Financial Year 2021-22 and uploaded the same along with the summary of order in DRC07 from the files of the respondent herein, quash the same.

For Petitioner(s): M/s.Aparna Nandakumar

For Respondent(s): Mr.T.N.C.Kaushik
Additional Government Pleader

ORDER

Mr.T.N.C.Kaushik, learned Additional Government Pleader 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 Additional Government Pleader for the Respondent.

3. The Petitioner is before this Court against the impugned order dated 06.10.2025, whereby, proposal in Show Cause Notice in Form GST DRC – 01 dated 04.06.2025 has been confirmed. The Petitioner had also filed a reply on 26.07.2025. However, the Petitioner had failed to appear during the personal hearing and has thus suffered the impugned order.

4. By the impugned order, the demand has been confirmed on account of mis-match between GSTR – 09 and GSTR – 01 and total tax paid through GSTR – 3B in Defect No.1 and excess claim of ITC availed with respect to GSTR – 2A in Defect No.2.

5. Learned counsel for the Petitioner submits that the Petitioner is not contesting imposition of the late fee as was pointed out in Defect No.3 and Defect No.4 of the above Show Cause Notice in Form GST DRC – 01 dated

04.06.2025, imposed on the Petitioner under Section 47 of the respective GST enactments, 2017 as the law has been settled in ***Ms.Kandan Hardware Mart, Represented by its Proprietor, E.Palani*** Vs. ***The Assistant Commissioner (ST) (FAC), Park Town Assessment Circle, Chennai – 600 003*** in W.P.Nos.27029 of 2023 vide order dated 02.01.2026.

6. The learned counsel for the Petitioner submits that entire disputed tax insofar as discrepancies between GSTR – 09 and total tax paid through GSTR – 3B and excess claim of ITC availed with respect to GSTR – 2A are concerned, the tax has been paid by the Petitioner during the succeeding Financial Year i.e., 2022-2023. However, the same has been taxed during the Assessment Year 2021-2022.

7. The Petitioner's reply dated 26.07.2025 is not supported with any documents. Even if the Petitioner had not raised invoices, the Petitioner may be subject to penalty under Section 125 of the Act or other provisions.

8. The Petitioner also ought to have paid the interest on account of belated payment of tax. However, the Petitioner has produced the records to establish that the turnover, in respect of which the demand has been raised which was paid during the Financial Year 2022-2023.

9. Considering the same, the impugned order is quashed and the case is remitted back to the Respondent for determination of the demand with respect to Defect Nos.1 and 2, subject to the Petitioner depositing 10% of the disputed tax in cash or from the Petitioner's Electronic Cash Register within a period of thirty (30) days from the date of receipt of a copy of this order.

10. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 04.06.2025 together with requisite documents to substantiate the case by treating the impugned Order dated 06.10.2025 as an addendum to the Show Cause Notice dated 04.06.2025.

11. 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/pre-deposit. 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.

12. 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.

13. Needless to state, before passing any such order, the Respondent shall give due notice to the Petitioner.

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

11-03-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No
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To

The Assistant Commissioner (ST),
Singanallur North Assessment Circle,
Coimbatore, Tamil Nadu-18.

C.SARAVANAN, J.

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