IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 11614 of 2026
AND
WMP NO. 12661 OF 2026,WMP NO. 12662 OF 2026

Faurecia Emissions control technologies India Pvt
Ltd
Represented by its Authorised Signatory Maheen
Lampwala 449A1,SH57, Sriperumbudur
singaperumal kovil road, Wheels India ,
Sriperumbudur taluk, Pondur,
Kancheepuram 602 105
Tamil nadu

..Petitioner(s)

Vs

1. State Tax Officer,
   Group II, Intelligence II
   Office of the Joint commissioner (ST) Intelligence II,
   No.1, PAPJM Buildings, Greams Road, Thousand lights,
   Chennai 06
2. State Tax Officer,
   Group VIII, Inspection II
   Office of the Joint Commissioner ST, Intelligence-II,No.1, PAPJM
   Buildings, Greams Road, Thousand Lights, Chennai 06 ..Respondent(s)

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari to call for the records in the file of the Respondent and quash the Impugned Order under section 74 of the Tamil Nadu Goods and Service Tax Act, 2017/Central Goods and Service Tax Act, 2017 including the Summary of the Order in Form GST DRC-07 dated 22.12.2025 and having Reference Number ZD331225339025R and its annexure dated 19.12.2025 in GSTIN 33AAACA8450F1Z1/2018-19 passed by the First Respondent for the FY 2018-19.

For Petitioner(s): Ms.Lakshmi
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 time of admission 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 Assessment order dated 22.12.2025 whereby the proposal in Show Cause Notice in DRC 01 dated 18.11.2024 has been confirmed.

4. The challenge to the Impugned Order is two fold namely 1) the proposal in the Show Cause Notice was confined to Rs.4,50,11,458/- whereas the tax demand that has been confirmed by the impugned order is for a sum of Rs.14,61,90,674/- and therefore, contrary to Section 75 (7) of the respective GST Enactments.

5. The second ground on which the impugned order is challenged on the ground that the Show Cause Notice has not invoked any of the ingredients of Section 74 to justify the assumption of jurisdiction under Section 74 to confirm the demand by the impugned order

6. Learned counsel for the Petitioner fairly concedes that the Petitioner has not given a proper reply on merits

7. Learned Government Advocate for the Respondents submits that although, in the Revenue Extract of the summary of the Show Cause Notice, the amount has been stated as Rs.4,50,11,458/- in respect of 9 defects pointed out, however, if the amounts were totalled, it would match to the amount confirmed in the impugned order. Therefore, it is submitted that on this score, the challenge to the impugned proceedings is without any merits.

8. Learned Government Advocate for the Respondents further submits that an inspection was carried out under Section 67 of the respective GST Enactments followed by an intimation in DRC 01-A dated 16.09.2024 which was not replied to.

9. The learned Government Advocate for the Respondents submits that the Petitioner also failed to respond to the notice in DRC 01 dated 18.11.2024 on merits and that the present challenge is confined only to the objection on the issue of limitation. He further submits that the failure to respond to DRC 01-A dated 16.09.2024 issued pursuant to search conducted under Section 67, itself tantamounts to suppression of facts within the meaning of the explanation to Section 74 of the respective GST Enactments.

10. Having considered the submissions made by the learned counsel for the Petitioner and the learned Government Advocate for the Respondents, I am of the view that there is no case made out by the Petitioner calling for an interference with the impugned order as no procedural irregularity has been committed by the Respondent. Nevertheless, fact remains that the Petitioner has not given a proper reply on merits.

11. Considering the same, I am inclined to remit the case back to the Respondent to pass a fresh order on merits subject to Petitioner depositing 10% of the disputed tax which the Petitioner would have been otherwise liable to deposit had the Petitioner filed an Appeal before the Appellate Authority. Subject to the Petitioner depositing the aforesaid amount and filing a proper reply on merits, the Respondent is directed to proceed to pass a fresh order on merits.

12. 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 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.

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

14. 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.

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

16. Any amount recovered or already paid by the Petitioner shall be adjusted towards the disputed tax.

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

Neutral Citation: Yes/No **30-03-2026**
GV

C.SARAVANAN J.

GV

To

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   Group II, Intelligence II
   Office of the Joint commissioner (ST) Intelligence II,
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