IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 15680 of 2026
&
WMP Nos.16895 & 16896 of 2026

Toshniwal Instruments (Madras) Private Limited
Represented by its Manager Accounts Janagavalli
267, Kilpauk Garden Road, Chennai,
Tamil Nadu-600 010

..Petitioner(s)

Vs

The Assistant Commissioner (ST)
Kilpauk Assessment Circle,
No.1, PAPJM Annexure Building 3rd Floor,
Greams Road,
Chennai-600 006

..Respondent(s)

PRAYER: This writ petition is filed under Article 226 of the Constitution of India praying to issue a writ of Certiorari calling for the records on the files of the Respondent herein, in the impugned order in GSTN/33AAACT2305A1ZA /2021-22 dated 20.12.2025 along with FORM GST DRC 07 bearing Reference No. ZD331225317663L dated 20.12.2025 and quash the same

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

For Respondent(s): Ms.Amirtha Poonkodi Dinakaran
Government Counsel (T)

ORDER

An assessment order dated 20.12.2025 is impugned with regard to the confirmed tax demand relating to excess claim of ITC and supplier filed GSTR 3B nil turnover issues.

2. Learned counsel for the petitioner submits that reply dated 20.05.2025 was issued to show cause notice dated 16.05.2025 requesting for a personal hearing. Without granting such personal hearing, he submits that the tax proposals were confirmed. He also submits that 10% of the disputed tax demand would be remitted as a condition for remand as regards the above mentioned two issues.

3. Ms.Amirta Poonkodi Dinakaran, learned Government Counsel, responded to these contentions by pointing out that the petitioner had uploaded the reply by checking the box for no personal hearing. Referring to subsection (4) of Section 75 of the applicable GST enactments, she submits that a personal hearing is mandatory where requested for in writing by the taxpayer.

4. It should be noticed that the petitioner requested for a personal hearing in the written reply dated 20.06.2025. Solely on this ground, reconsideration is

warranted. The petitioner has consented to remit 10% of the disputed tax demand as a condition for remand.

5. Therefore, subject to the petitioner remitting 10% of the disputed tax demand, as agreed to, within 30 days from the date of receipt of a copy of this order, the impugned order is set aside partly with regard to excess claim of ITC and ITC claimed from Nil filing. As a corollary, the matter is remanded for reconsideration. After providing a reasonable opportunity to the petitioner, including a personal hearing, a fresh order shall be issued on the above mentioned issues within three months from the remittance of 10% of the tax demand relating thereto.

6. The writ petition is disposed of on the above terms. Consequently, connected miscellaneous petitions are closed. No costs.

29-06-2026

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

KAL

To

The Assistant Commissioner (ST)
Kilpauk Assessment Circle,
No.1, PAPJM Annexure Building 3rd Floor,
Greams Road,
Chennai-600 006

SENTHILKUMAR RAMAMOORTHY, J.

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