IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 29.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.25553 of 2023
and
W.M.P.Nos.24947 and 24948 of 2023

Arun Prasad Rajeswari ... Petitioner

Vs.

The Deputy State Tax Officer (ST)
Kotturpuram Assessment Circle
Integrated Registration and
Commercial Taxes Buildings,
Nandanam, Guindy, Chennai-35. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records in impugned proceeding in GSTIN/33AHHPR2712A1ZX/2017-18 dated 12.07.2023 on the file of the respondent herein and quash the same.

For Petitioner : Mr.B.Manoharan

For Respondent : Mr.TNC.Kaushik,
Additional Government Pleader

****

<u>O R D E R</u>

The petitioner is before this Court challenging the assessment order dated 12.07.2023 in Form GST DRC-07 passed for the period 2017–2018, whereby the proposal in the Show Cause Notice in Form DRC-01 dated 13.04.2020 has been confirmed against the petitioner.

2. Pursuant to the Show Cause Notice, personal hearing notices dated 02.05.2023 and 19.06.2023 were issued, wherein the petitoiner was also called upon to attend personal hearing. During the interregnum, the petitioner filed replies on 27.04.2023 and 06.07.2023 to the aforesaid Show Cause Notice.

3. The impugned order is challenged primarily on the ground that the petitioner's GST registration was cancelled on 04.08.2022 and that the petitioner was a supply contractor for M/s. Dowell Associates for the Government Block Development Officer, represented by the Project Director, DRDA, Sivagangai, for conversion of pre-installed lights to LED lights.

4. It is further submitted by the learned counsel for the petitioner that show cause notices were issued earlier on 06.01.2022 and 06.01.2023 for the same tax period and the demand proposed therein was dropped on 09.03.2023 by the Respondent.

5. It is therefore submitted by the learned counsel for the petitioner that there is no scope to sustain the impugned order and therefore submits that the impugned order is liable to be set aside.

6. The learned counsel for the respondent, on the other hand, submits that the writ petition is devoid of merit, contending that the petitioner had availed ineligible Input Tax Credit based on invoices raised by a non-existing entity, namely M/s. JM Agencies.

7. I have considered the submissions of the learned counsel for both sides.

8. Considering the facts and circumstances, the impugned order deserves to be quashed, as neither the petitioner’s response to the Show Cause Notice in Form DRC-01 was not properly considered nor detailed reasoning has been given while passing the impugned order by the Respondent.

9. Accordingly, the matter is remitted back to the respondent to pass a fresh order on merits after duly considering the petitioner’s reply as expeditiously as possible, preferably within a period of three months from the date of receipt of a copy of this order.

10. The petitioner may file additional reply to the Show Cause Notice in Form DRC-01 dated 13.04.2023 for the relevant tax period by treating the impugned order as an addendum for the respondent to pass appropriate orders on merits and in accordance with law.

11. Needless to state, the respondent shall be guided by the limitation prescribed, as per the decision of the Court in **M/s.*TATA Play Limited vs. Union of India in W.P.No.17184 of 2024 etc batch dated 12.06.2025***, as confirmed by the Hon'ble Division Bench.

12. The petitioner is entitled to raise all other defences available under law before the concerned respondent in the de novo proceedings.

13. The writ petition is disposed of with the above observations. No costs. Consequently, the connected W.M.Ps. are closed.

29.01.2026

nvi

Neutral Citations: Yes/No

To:

1. The Deputy Commissioner of Commercial Taxes,
   Office of Deputy Commissioner Commercial Tax Officer,
   Zone-V, Chennai-600 006.

2. The State Tax Officer (Main)
   Vadapalani Assessment Circle,
   No.1, Greams Road,
   Annex Building,
   Chennai – 600 006.

3. The Branch Manager,
   State Bank of India,
   Vadapalani Branch,
   Chennai.

C.SARAVANAN, J.

nvi

W.P.No.25553 of 2023 and
W.M.P.Nos.24947 and 24948 of 2023

29.01.2026