IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 29.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.30093 of 2023
and
W.M.P.Nos.29716 and 29717 of 2023

Win Win Industries Private Limited,
Represented by its Director
Mani Venugopal
Thiruvallur Tiruttani High Road,
Pudur Village, Thiruvallur-631 210. ... Petitioner

Vs.

State Tax Officer,
Tiruttani Assessment Circle,
No.22, near sub-court
Arakkonam – 631 001. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the impugned proceedings of the respondent passed in Ref.GSTIN.33AAACW8143P1ZW/2017-18 dated 18.08.2023 is without jurisdiction as the law for availing ITC based upon GSTR 2A is not mandatory as per section 16(2) of the CGST/TNGST Acts 2017 during the year 2017-2018 and quash the same.

For Petitioner : Ms.Divya
For Respondents : Mr.TNC.Kaushik,
Additional Government Pleader
****

ORDER

In this Writ Petition, the Petitioner has challenged the impugned Assessment Order dated 18.08.2023 which was preceded by a Show Cause Notice in DRC-01 dated 30.06.2023 to which the Petitioner failed to file a reply. Thus, the impugned Assessment order has been passed on 18.08.2023.

2. By the aforesaid impugned Assessment order dated 18.08.2023, the Petitioner has been imposed with tax liability on the account of difference between GSTR3B and GSTR2A.

3. It is noticed that this presentWrti petition has been filed on 25.09.2023 i.e., within a period of limitation for filing an appeal under Section 107 of the respective GST Enactments, 2017 against the impugned Order.

4. Under similar circumstances, Orders have been quashed and cases have been remitted back to the Respondent to pass a fresh order on terms subject to such Assessee depositing 25% to 100% of the disputed tax depending upon the length of delay in approaching the Court. I do not find any reason to take a different view in this case.

5. Considering the fact that the impugned Assessment order was passed in exparte and following the consistent view taken by this Court under similar circumstances, the case is remitted back to the respondent to pass a fresh order on merits subject to the petitioner depositing the amount directed to be pre-deposited vide order dated 17.10.2023, if the same has not already been pre-deposited, within a period of 30 days from the date of receipt of a copy of this order.

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

7. 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 from the date of such reply/pre-deposit. Subject to the petitioner complying with the above stipulations, the attachment of the bank account of the petitioner shall stand automatically raised/vacated.

8. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing the disputed tax 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.

9. In case the petitioner fails to comply with any of the above stipulations, the Respondent shall be at liberty to proceed against the petitioner to recover the tax in accordance with law, as if this writ petition had been dismissed in limine today.

10. Needless to state, before passing any final order, the Petitioner shall be heard.

11.This writ petition stands disposed of with the above observation. No costs. Consequently, connected W.M.Ps are closed.

29.01.2026

nvi

Neutral Citations: Yes/No

To:

State Tax Officer,
Tiruttani Assessment Circle,
No.22, near sub-court
Arakkonam – 631 001.

C.SARAVANAN, J.

nvi

W.P.No.30093 of 2023 and
W.M.P.Nos.29716 and 29717 of 2023

29.01.2026