IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 30624 of 2023
and
WMP.Nos.30277 and 30278 of 2023

Tvl.VK.Tex,

Rep. by its Proprietor,

212, Easwaran Koil Street,

Erode, Tamil Nadu - 638001.

..Petitioner(s)

Vs

State Tax Officer (FAC),

State Jurisdiction, Mettur Road Circle,

Selam.

..Respondent(s)

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari calling for the records relating to Order in GSTIN. 33ANPPK3898J1ZB/2018-2019 dated 24.03.2023 passed by the Respondent and quash the same.

For Petitioner(s): M/s.R.Sri Visvpriya

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

ORDER

In this writ petition, the petitioner has challenged the order dated 24.03.2023 in Form GST DRC – 07 passed for the tax period 2018-2019 under Section 74 of the respective GST Enactments, whereby the demand proposed in Show Cause Notice issued in Form GST DRC – 01 dated 10.01.2023 has been confirmed against the petitioner.

2. The learned counsel for the petitioner submits that the petitioner was earlier issued an intimation in Form DRC – 01A dated 07.12.2022. In response to the said intimation, the petitioner had filed a reply on 10.03.2023 admitting the tax liability proposed therein.

3. It is further submitted by the learned counsel for the petitioner that the issue arose only on account of a mismatch between the turnover declared in GSTR-3B returns and the turnover declared in the Return of Income filed under the provisions of the Income Tax Act, 1961.

4. It is submitted that the petitioner assumed that payment of tax made on 10.03.2023 along with the response to DRC – 01A dated 07.12.2022 would result in the demand being dropped. However, the respondent proceeded to confirm the demand against the petitioner.

5. Considering the fact that the petitioner has already discharged the tax liability and considering the fact that the petitioner had not filed a reply to DRC – 01 dated 10.01.2023, the impugned order is quashed and the case is remitted back to the respondent to pass a fresh order on merits and in accordance with law, as expeditiously as possible, preferably, within a period of three (3) months from the date of receipt of a copy of this order.

6. It is open for the petitioner to establish whether the invocation of Section 74 of the respective GST Enactments was warranted in the *de nono* proceedings.

7. This Writ Petitions stand disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

04-02-2026

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

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C.SARAVANAN, J.

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To

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