IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 08.12.2021

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.4204 of 2021
and
W.M.P.Nos.4798 and 4799 of 2021

(Through Video Conferencing)

Tvl.Bhavani Gold House,
Represented by its Proprietor Mr.M.Hema Ram,
No.2/141, Mount Poonamallee Road,
Iyappanthangal, Chennai - 56.
... Petitioner

Vs

The Assistant Commissioner (ST),
Iyappanthangal Assessment Circle,
Thiruvalluvar Salai, Ramapuram,
Chennai - 89. ... Respondent

Prayer Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari calling for the records of the respondent proceedings in FORM GST DRC-07 dated 24.12.2019 and quash the same being illegal, invalid, without jurisdiction and violated the principles of natural justice and contrary to the law.

For Petitioner : Mr.D.Vijaykumar

For Respondent : Mr.Richardson Wilson
Additional Government Pleader

ORDER

The petitioner has challenged the demand notice dated 24.12.2019 in Form GST DRC - 07.

2. It is submitted that the impugned order has been passed without uploading the order as is required under the provisions of the Tamil Nadu Goods and Services Act, 2017 read with Tamil Nadu Goods and Services Rules, 2017.

3. Opposing the prayer, the learned Additional Government Pleader submits that the petitioner has indeed been served with the order dated 18.12.2019 bearing reference GSTIN:33AABPH3047F1ZB/2017-2018 and the order has been passed after considering the above aspects and that the order preceded several reminders to the petitioner and directly sent to the petitioner's designated E.Mail ID. Therefore, it is submitted that the writ petition is devoid of merits.

4. The learned counsel for the petitioner by way of rejoinder submits that the copy of the order dated 18.12.2019 produced before this Court makes it clear that the petitioner has not replied to the notice when indeed one of the reply dated 27.05.2019 has been duly acknowledged by the respondent. Hence it is submitted that there is no merits in terms of the above submission of the learned counsel for the respondent.

5. Heard the learned counsel for the petitioner and the Additional Government Pleader for the respondents. I have perused the order.

6. There is no merits in the submission of the counsel of the petitioner that the petitioner has not been issued with the hearing notice. Be that as it may, the petitioner has an alternate remedy before the Appellate Commissioner under Section 107 of the Tamil Nadu Goods and Services Act, 2017.

7. Considering the same, I am inclined to dismiss this writ petition. The petitioner is at liberty to file an appeal before the Appellate Commissioner under Section 107 of Tamil Nadu Goods and Services Act, 2017 within a period of thirty days from the date of receipt of a copy of this order.

8. In case, that such appeal is filed by the petitioner within such time, the Appellate Commissioner shall pass appropriate orders on merits and in accordance with law preferably within a period of three months from the date of receipt of a copy of this order after giving an opportunity of personal hearing to the petitioner. The Appellate Commissioner may dispense with the receipt of a certified copy of the order dated 18.12.2019.

9. This writ petition stands disposed of in terms of the

above observations. No costs. Consequently, the connected Miscellaneous Petitions are closed.

Sd/-
Assistant Registrar(CS-III)

//True Copy//

Sub Assistant Registrar

rgm/nst

To

The Assistant Commissioner (ST),
Iyappanthangal Assessment Circle,
Thiruvalluvar Salai, Ramapuram,
Chennai – 89.

+1cc to Mr.D.Vijayakumar, Advocate, S.R.No.65092

+1cc to the Special Government Pleader (Taxes), S.R.No.65514

W.P.No.4204 of 2021
and
W.M.P.Nos.4798 and 4799 of 2021

CA(CO)
SU(29/12/2021)