IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 23.08.2023

CORAM

THE HONOURABLE MR.JUSTICE **C.SARAVANAN**

W.P.No.6101 of 2022
and WMP.Nos.6191 & 6193 of 2022

Tvl.Harija Traders
represented by its Proprietor Mr.Ayub Khan
No.31, Peters Road,
Royapettah, Chennai – 14. ... Petitioner

Vs

The Assistant Commissioner (ST)
Review and Appeals
Zone – VII, Chennai – 35.

2.The Commercial Tax Officer,
Royapettah Assessment Circle,
3rd Floor, Room No.205,
Integrated Building for Commercial Tax &
Registration Department (South Tower)
Nandanam, Chennai – 35. ... Respondents

Prayer: Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari to call for the records on the file of the 2nd respondent in GSTIN/33ACEPA4690G2ZX/2019-20 dated 27.07.2021 and the consequential Form GST DRC – 07 dated 30.07.2021 bearing Reference No:ZD330721002827M and quash the same as being without jurisdiction and authority of law and contrary to the principles of natural justice.

For Petitioner : Mr.Ganesh Kanna

For Respondents : Ms.Amirtha Poonkodi, GA

ORDER

Heard the learned counsel for the petitioner and the learned Government Advocate for the respondents and perused the affidavit filed by the petitioner and counter affidavit filed by the respondents.

2.The impugned orders have been passed during the period when there was a partial lockdown on account of second wave of Covid-19 pandemic. The petitioner had received the notice dated 23.06.2021. The notice was also acknowledged by the petitioner on 28.06.2021.

3.The petitioner however did not participate in the proceedings. Thus, the impugned order dated 27.07.2021 and consequential order dated 30.07.2021 in Form GST DRC-07 has been passed by the second respondent.

4.The Court is therefore inclined to quash the impugned order dated 27.07.2021 and consequential order dated 30.07.2021 in Form GST

DRC – 07 and remits the case back to the respondents to pass a fresh order on merits and in accordance with law. The petitioner shall however deposit a sum of Rs.50,000/- within a period of two weeks from the date of receipt of a copy of this order to prove bonafide before the second respondent. Subject to such deposit, the second respondent shall take up the case afresh and decide the issue afresh and pass orders within a period of four weeks therefrom. In case, the petitioner fails to deposit the said amount, the order passed today shall stand automatically revoked, in which case, the respondents are at liberty to proceed further with recovery proceedings.

5. With the above direction, the Writ Petition is disposed of. Needless to state before passing such order the petitioner shall be heard. No costs. Consequently, connected miscellaneous petitions are closed.

23.08.2023

Index: Yes/ No
Internet : Yes/No
Speaking/Non-speaking Order
Neutral Citation : Yes/No
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To
1. The Assistant Commissioner (ST)
Review and Appeals
Zone – VII, Chennai – 35.

2. The Commercial Tax Officer,
Royapettah Assessment Circle,
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Nandanam, Chennai – 35.

C.SARAVANAN,J.
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W.P.No.6101 of 2022

23.08.2023.