



W.P.No.8632 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20.03.2023

CORAM :

THE HONOURABLE DR.JUSTICE ANITA SUMANTH

W.P.No.8632 of 2023

and

W.M.P.Nos.8808, 8810 & 8811 of 2023

Tvl.Thangam Home Tech rep. By its
Sole Proprietor Subashiri

.. Petitioner

VS

1.The Assistant Commissioner (Circle),
Thirumullaivoyal III, Chennai North Circle,
Chennai – 600 003.

2.The Branch Manager,
Tamil Nadu Mercantile Bank Ltd.,
Ambattur Branch, 87, Red Hills Road,
Ambattur, Chennai – 600 053.

.. Respondents

Petition filed under Article 226 of the Constitution of India praying to issue a writ of certiorari to call for the records of the first respondent's summary order bearing reference No.ZD330822015965B dated 23.08.2022 and the consequent bank attachment notice bearing reference GSTIN: 33HEBPS7989G1ZS/2017-18/A3 dated 07.02.2023 and quash the same.

For Petitioner : Mr.Adithya Reddy

For Respondents : Mr.T.N.C.Kaushik,
Additional Government Pleader
for R1



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ORDER

Mr.Kaushik, who accepts notice and, duly assisted by officer who is present in Court, has necessary instructions to enable a final disposal of this matter today.

2. What is impugned is an order in Form GST DRC – 07 passed under the provisions of Tamil Nadu Goods and Services Tax Act, 2017 dated 23.08.2022. The period of assessment is 2018 – 2019 and the order of assessment proceeds on the basis of an alleged difference in the turnover reported between GSTR - I and GSTR III B returns.

3. Admittedly, the registration of the petitioner has been cancelled on 21.12.2018 and it is the petitioner's case that he has dis-continued business thereafter.

4. Section 169 of the Act provides for service of notice and clause (d) of Section 169 (1) states that uploading of proceedings / orders / notices on the common portal would amount to proper service.



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5. This is inapplicable post cancellation of registration of a dealer since, with such cancellation access to the website itself becomes unavailable. Thus and in the present case, since the registration has been cancelled with effect from 21.12.2018, the officer ought to have served the notices by other modes to ensure receipt of the same by the assessee concerned.

6. For the aforesaid reasons, the impugned order is set aside. The petitioner will appear before R1 / Assistant Commissioner, Thirumullaivoyal III, Chennai North Circle, Chennai – 600 003 on Friday i.e., 31.03.2023 at 10.30 a.m. treating the impugned assessment as a notice and carrying his reply along with supporting evidences, if any, in their support. After hearing the petitioner, let an order be passed within six weeks from the date of personal hearing.

7. Writ petition is allowed. No costs. Connected miscellaneous petitions are closed.

20.03.2023

Index:Yes/No
Neutral Citation:Yes
ssm



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To

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DR. ANITA SUMANTH,J.

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