



W.P.Nos.22369, 22370, 22374, 22378 and 22381 of 2023

WEB COPY IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 31.07.2023

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.22369, 22370, 22374, 22378 and 22381 of 2023

and

W.M.P.Nos.21753, 21754, 21756, 21757, 21759, 21762, 21768, 21769,
21772 and 21773 of 2023

M/s.Sabari Infra Private Limited,
Represented by its General Manager-Finance

... Petitioner
in all W.Ps

Vs.

Assistant Commissioner (ST),
Valluvarkottam Assessment Circle, Zone-VI,
Chennai Central,
No.10, Palaniappa Maaligai,
Greens Road, Chennai - 600 006.

... Respondent
in all W.Ps

Prayer in W.P.No.22369 of 2023: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records of the respondent in Order in Reference No.ZD330423148157K passed under Section 74 of the TNGST Act, 2017 for the period 2017-2018 dated 29.04.2023 and quash the same as illegal and not in accordance with law and consequently direct the respondent to



W.P.Nos.22369, 22370, 22374, 22378 and 22381 of 2023

conduct fresh assessment proceedings after providing a reasonable opportunity of hearing to the petitioner in accordance with law.

Prayer in W.P.No.22370 of 2023: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records of the respondent in Order in Reference No.ZD330423148300Z passed under Section 74 of the TNGST Act, 2017 for the period 2018-2019 dated 29.04.2023 and quash the same as illegal and not in accordance with law and consequently direct the respondent to conduct fresh assessment proceedings after providing a reasonable opportunity of hearing to the petitioner in accordance with law.

Prayer in W.P.No.22374 of 2023: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records of the respondent in Order in Reference No.ZD3304231480120 passed under Section 74 of the TNGST Act, 2017 for the period 2019-2020 dated 29.04.2023 and quash the same as illegal and not in accordance with law and consequently direct the respondent to conduct fresh assessment proceedings after providing a reasonable opportunity of hearing to the petitioner in accordance with law.

Prayer in W.P.No.22378 of 2023: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records of the respondent in Order in Reference No.ZD330423148080X passed under Section 74 of the TNGST Act, 2017



W.P.Nos.22369, 22370, 22374, 22378 and 22381 of 2023

for the period 2020-2021 dated 29.04.2023 and quash the same as illegal and not in accordance with law and consequently direct the respondent to conduct fresh assessment proceedings after providing a reasonable opportunity of hearing to the petitioner in accordance with law.

Prayer in W.P.No.22381 of 2023: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records of the respondent in Order in Reference No.ZD330423147804I passed under Section 74 of the TNGST Act, 2017 for the period 2021-2022 dated 29.04.2023 and quash the same as illegal and not in accordance with law and consequently direct the respondent to conduct fresh assessment proceedings after providing a reasonable opportunity of hearing to the petitioner in accordance with law.

For Petitioner : Mr.R.Sivaraman
(In all W.Ps)

For Respondent : Mr.T.N.C.Kaushik
(In all W.Ps) Additional Government Pleader

COMMON ORDER

Mr.T.N.C.Kaushik, learned Additional Government Pleader takes notice on behalf of the respondent.



W.P.Nos.22369, 22370, 22374, 22378 and 22381 of 2023

2. The petitioner has challenged the impugned orders bearing Ref.Nos.ZD330423148157K, ZD330423148300Z, ZD3304231480120, ZD330423148080X and ZD330423147804I dated 29.04.2023 passed by the respondent for the Assessment Years 2017-2018 to 2021-2022.

3. The only ground on which, the impugned orders are under challenge is that the notices, which preceded the impugned orders were hosted in the Dashboard of the petitioner meant for 'Additional Notices and Orders' whereas, the notices should have been hosted by the respondent in the Dash Board for 'View Notices and Orders'.

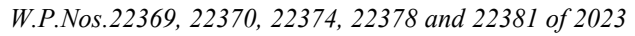
4. The learned counsel for the petitioner has drawn attention to the manual copy given by the respondent in the web portal, which reads as under:-

"How can I view or download the notices and demand orders issued by the GST tax authorities?"

To view or download the notices and demand orders issues by the GST tax authorities, perform the following steps:

1. Access the www.gst.gov.in URL. The GST Home page is displayed.

2. Login to the GST Portal with valid credentials.



Orders command."

6. On the other hand, the learned Additional Government Pleader for the respondent would submit that the impugned orders are all dated 29.04.2023. The petitioner still has time to file an appeal before the Appellate Commissioner under Section 107 of the respective GST Acts.

<https://www.mhc.tn.gov.in/judis>
Page No. 5 of 8



W.P.Nos.22369, 22370, 22374, 22378 and 22381 of 2023

8. I have considered the arguments advanced by the learned counsel for the petitioner and the learned Additional Government Pleader for the respondent.

9. The problem has arisen on account of the complex architecture of the web portal. It has been designed to facilitate easy access of informations. It has however resulted in the petitioner failing to notice the notice that was issued to the petitioner prior to the impugned order on 20.03.2023. It went unnoticed by the petitioner, as a result of which, the impugned orders have been passed on 29.04.2023.

10. Considering the above, the impugned orders are quashed and the case is remitted back to the respondent to pass a fresh order within a period of 60 days from the date of receipt of a copy of this order.

11. The impugned orders which stand quashed shall be treated as a corrigendum to the notices dated 29.04.2023. The petitioner shall file its reply to the Show Cause Notice within a period of 30 days from the date of receipt of a copy of this order.



W.P.Nos.22369, 22370, 22374, 22378 and 22381 of 2023

WEB COPY12. The Writ Petitions stand allowed with the above observations. No

costs. Consequently, connected Writ Miscellaneous Petitions are closed.

31.07.2023

Index : Yes/No

Internet : Yes/No

Speaking Order/Non-Speaking Order

Neutral Citation : Yes/No

arb

To

Assistant Commissioner (ST),
Valluvarkottam Assessment Circle, Zone-VI,
Chennai Central,
No.10, Palaniappa Maaligai,
Greens Road, Chennai - 600 006.



WEB COPY



W.P.Nos.22369, 22370, 22374, 22378 and 22381 of 2023

C.SARAVANAN, J.

arb

W.P.Nos.22369, 22370, 22374, 22378 and 22381 of 2023
and
W.M.P.Nos.21753, 21754, 21756, 21757, 21759,
21762, 21768, 21769, 21772 and 21773 of 2023

31.07.2023