IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 04.12.2024

CORAM

THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. No.27592 of 2023
and
W.M.P. Nos.27045, 27047 and 27048 of 2023

Tech Connect Retail Private Limited,
Represented by its authorised signatory,
Rajeev Kumar Dhawan, aged 59 years,
S/o. Shri C.B.Dhawan,
Cabin No.1, Shop No.421-422,
No.106, 3rd Floor, Ten Square Mall Inner Ring Road,
Jawaharlal Nehru Salai, Koyambedu,Chennai-600 107. ... Petitioner

Vs.

1.Commercial Tax Officer,
Vadapalani-I, Assessment Circle,
Chennai, Tamil Nadu-600 006.

2.Assistant Commissioner (ST)(FAC),
Vadapalani-I, Assessment Circle,
Chennai, Tamil Nadu-600 006.

3.Principal Commissioner of CGST,
Chennai South Commissionerate,
MHU Complex, 692, Anna Salai,
Nandanam, Chennai.

4.Assistant Commissioner,
Kilpauk Assessment Circle,
Chennai-600 102. ... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari calling for the records pertaining to the impugned intimation in Form GST DRC-01A bearing Reference No.ZD330823131059J dated 23.08.2023 and consequently the impugned notice in Form GST DRC-01 bearing Reference No.ZD3308231661794 dated 29.08.2023 on the file of the Respondent No.1 herein and quash the same.

For Petitioner : Mr.Tarun Gulati
Senior Advocate
for Mr.Karthik Sundaram

For Respondents : Mr.V.Prashanth Kiran
Government Advocate (for R1, R2 & R4)

Mr.Sai Srujan Tayi
Senior Standing Counsel (for R3)

ORDER

The present writ petition is filed challenging the impugned notice dated 29.08.2023 in Form DRC-01 on the limited ground that the same came to be issued even before the time granted to the petitioner to respond to Form GSTR DRC-01A dated 23.08.2023 had expired.

2. The petitioner is engaged in the business of retail sale of various consumer goods, fashion apparels and electronic equipments etc. and is registered under the Goods and Services Tax Act, 2017. The petitioner for the relevant period viz., 2017-18 had filed the returns and paid appropriate taxes.

3. It is submitted by the learned counsel for the petitioner that an intimation notice in Form DRC-01A was issued on 23.08.2023, the petitioner ought to submit its reply by 07.09.2023. However, the impugned notice in Form DRC-01 was issued on 29.08.2023 even before the expiry of time specified therein.

4. The learned counsel for the Respondents would submit that the petitioner may respond to the DRC-01A within a period of one week from the date of receipt of a copy of this order and would thereafter proceed in accordance with law.

5. The learned counsel for the petitioner would submit that subsequent to the issue of DRC-01A the respondent has relied upon certain documents in particular audit slips and would request that copy of such materials relied by the concerned authority, may be furnished to the petitioner. It may be relevant to note that though the petitioner had challenged DRD-01 A , he would confine his prayer that the respondent may furnish copy of the materials sought to be relied upon by the respondent.

6. It is always open to the petitioner to make a request of the copy of the materials sought to be relied upon by the authority. If any request is made, the same would be considered in accordance with law. It is also open to the petitioner to raise all contentions in response to DRC-01A including jurisdictional issues. The Respondent authorities would consider such request/ reply if any filed and pass orders in accordance with law after affording the petitioner a reasonable opportunity of hearing.

7. The writ petition stands disposed of. No costs. Consequently, the connected miscellaneous petitions are closed.

04.12.2024

Speaking (or) Non Speaking Order
Index : Yes/ No
Neutral Citation: Yes/No
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To:
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MOHAMMED SHAFFIQ, J.

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