



WEB COPY



W.P.No.3538 of 2025
and W.M.P.No.3921 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 26.02.2025

CORAM

THE HON'BLE MR.JUSTICE KRISHNAN RAMASAMY

W.P.No.3538 of 2025
and W.M.P.No.3921 of 2025

Tvl.Sree Sai Medicals,
Rep. by its Proprietor Shri.Rameshkumar Sasikumar,
No.307-1, ANNAI Sathya Nagar,
Mookandapalli Post,
Hosur – 635 126.

.. Petitioner

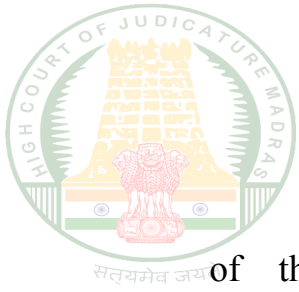
Vs.

1.The Deputy Commercial Tax Officer-II,
Hosur (South)-I,
Assessment Circle,
CT Building, Seetharam Nagar,
Bangalore Road, Near Old Bus Stand,
Hosur - 635 109.

2.The Deputy Commissioner (ST) GST – Appeal,
Salem, Commercial Taxes Building,
No.1, Brough Road,
Erode – 638 001.

.. Respondent

Prayer :Writ Petition filed under Article 226 of the Constitution of India,
pleased to issue Writ of Certiorari, to call for the records relating to passing



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of the impugned summary order in Form GST DRC-07 Ref. No.ZD330923056134J dated 11.09.2023 passed by the 1st respondent and quash the same as the same being arbitrary, illegal and passed in violation of Articles 14, 19(1)(g) and 265 of the Constitution of India.

For Petitioner : Mr.M.S.Sanjay Nikaash

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

ORDER

This writ petition has been filed by the petitioner challenging the impugned assessment order dated 11.09.2023 passed by the 1st respondent.

2.Learned counsel for the petitioner would submit that, in the present case, DRC-1A was issued on 05.09.2023. Thereafter, without providing any opportunity to file reply and personal hearing, the 1st respondent has passed an impugned assessment order in DRC-07 on 11.09.2023. Even DRC-01 was not issued to the petitioner, which is violation of principles of natural justice and hence, prayed to set aside the assessment order dated 11.09.2023.



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3.Learned Additional Government Pleader appearing for the respondents fairly submitted that without issuing DRC-01, the impugned order has been passed in DRC-07. Further, he submitted that DRC-1A may be considered as DRC-01 and reply may be filed by the petitioner.

4.Heard the learned counsel for the petitioner as well as the learned Additional Government Pleader appearing for the respondents and perused the materials available on record.

5.It is mandatory to issue DRC-01 before passing the assessment orders. Without issuing any prior notice DRC-07 has been issued, which shows the clear non-application of mind and such an order is liable to be set aside. Accordingly, this Court passes the following order:-

(i)The orders impugned herein in GST DRC-07 Ref. No.ZD330923056134J dated 11.09.2023 passed by the 1st respondent is set aside.

(ii)The matter is remanded back to the respondent for re-consideration.



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(iii)The petitioner is directed to file reply/objection to DRC-1A issued by the respondent considering the same as DRC-01, along with the required documents, if any, within a period of three weeks from the date of receipt of a copy of this order.

(iv)On filing of such reply/objection by the petitioner, the respondent shall consider the same and issue a 14 days clear notice by fixing the date of personal hearing to the petitioner and thereafter, pass appropriate orders on merits and in accordance with law, after hearing the petitioner, as expeditiously as possible.

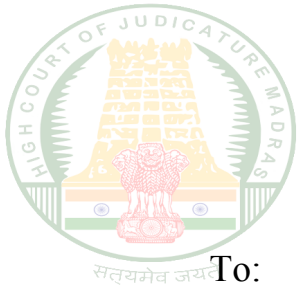
6.With the above directions, this writ petition is disposed of. No costs. Consequently, connected miscellaneous petition is closed.

26.02.2025

rst

Index : Yes/No

Neutral Citation: Yes/No



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KRISHNAN RAMASAMY, J.

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