IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 12.02.2025

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THE HON'BLE MR.JUSTICE KRISHNAN RAMASAMY

W.P.No.4625 of 2025
and W.M.P.Nos.5126 & 5127 of 2025

Tvl. Sri Padmavathi Automobiles,
Rep. by its Proprietrix,
86-G, Bangalore Highway Road,
Somarpet, Krishnagiri,
Tamil Nadu -635 001. .. Petitioner

Vs.

Assistant Commissioner (ST),
Krishnagiri-I,
Hosur. .. Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, pleased to issue Writ of Certiorari, calling for the records relating to order in Reference No.ZD331223155935E dated 21.12.2023 read with Rectification order in Reference No.ZD3303241136681 dated 19.03.2024 passed by the respondent.

For Petitioner	: M/s.R.Sri Visvapriya
For Respondent	: Mrs.K.Vasanthamala Government Advocate (T)

ORDER

This writ petition has been filed by the petitioner seeking to call for the records relating to order in Reference No.ZD331223155935E dated 21.12.2023 read with Rectification order in Reference No.ZD330324113668I dated 19.03.2024 passed by the respondent.

2.Mrs.K.Vasanthamala, learned Government Advocate (Taxes) takes notice on behalf of the respondent.

3.By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

4.Learned counsel for the petitioner would submit that the petitioner's GST registration was cancelled by virtue of the order dated 12.02.2020. Subsequent to the cancellation, the show cause notice in DRC-01 dated 27.07.2023 was uploaded in the portal. Later, the assessment order dated 21.12.2023 read with suo-mottu rectification order dated 19.03.2024 came to be passed. He would further submit that after the cancellation of GST registration, the respondent supposed to have sent the notices to the address and the email ID, which was provided in the application submitted by the petitioner for the cancellation of GST registration. Since no communication was made to the said address or email, the petitioner was unaware about the proceedings. Hence, he prayed to quash the assessment order and subsequent rectification order.

5.Mrs.K.Vasanthamala, learned Government Advocate appearing for the respondent would submit that when both the notice and orders were uploaded in the GST portal, the petitioner cannot take a stand that no communication was sent to them. Under such circumstances, this Court may pass appropriate orders.

6.Heard the learned counsel appearing for the petitioner as well as the Government Advocate appearing for the respondent and perused the materials available on record.

7.Considering the submissions made by the learned counsel for the petitioner as well as the learned Government Advocate appearing for the respondent, it is seen that in the present case, the petitioner's GST registration was cancelled by virtue of the order dated 12.02.2020. After the cancellation of GST registration, DRC-01 dated 27.07.2023 was uploaded in the GST portal, but no physical copy was sent to the petitioner. When the petitioner's GST registration was cancelled, it is not appropriate to the respondent to upload the notices in the portal and except the petitioner to view the same. Therefore, in the event of cancellation of GST registration, the respondent has to send notices to the address of the petitioner and merely by uploading it to the portal will serve no purpose to the respondent. The respondent cannot expect the petitioner to view the portal and provide reply after the cancellation of their GST registration. The respondent can very well utilise the address provided by the petitioner in the cancellation application submitted by the petitioner Further, in the present case, admittedly, no such communication was made and thus, this Court finds that there is default in the part of the respondent in issuance of notice, passing impugned order and the decision making process. Thus, the impugned order is liable to be set aside. Accordingly, this Court passes the following order:-

(i)The orders impugned herein in Reference No.ZD331223155935E dated 21.12.2023 read with Rectification order in Reference No.ZD330324113668I dated 19.03.2024 passed by the respondent are set aside.

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

(iii)The petitioner is directed to file reply/objection to DRC-01 issued by the respondent 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.

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

12.02.2025

rst

Index : Yes/No
Neutral Citation: Yes/No

To:

Assistant Commissioner (ST),
Krishnagiri-I,
Hosur.

KRISHNAN RAMASAMY, J.

rst

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