IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 08.07.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.16666 of 2025
& W.M.P.Nos.18853, 18854 & 18861 of 2025

Shri Karthikeyan Ganesan,
Sole Proprietor of M/s.A.A.Knit Fashions,
No.6/3, Jothi Nagar, 1st Street,
Tirupur - 641 602.

... Petitioner

Vs.

The Deputy State Tax Officer (ST),
Avinashi Assessment Circle,
Avinashi,
Tirupur. ... Respondent

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari calling for the entire records in the order in GSTIN: 33BPDPK6292K1ZM/2019-2020 passed by the Deputy State Tax Officer (ST), Avinashi Assessment Circle, dated 22.08.2024, and quash the same.

For Petitioner : Mr.Ramesh.E

For Respondent : Ms.Amirta Poonkodi Dinakaran,
Government Advocate (T)

ORDER

This writ petition has been filed challenging the impugned order dated 22.08.2024 passed by the respondent.

2. Ms.Amirta Poonkodi Dinakaran, learned Government Advocate, takes notice on behalf of the respondent. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

3. Learned counsel for the petitioner submitted that in this case, the petitioner was issued with DRC-01A dated 05.02.2024, for which the petitioner has filed their reply on 06.03.2024, 26.03.2024 & 20.12.2024. Though the petitioner had filed a detailed reply, along with the supporting documents, for the show cause notice dated 05.02.2024, the respondent issued another show cause notice in Form DRC-01 dated 13.05.2024, which was uploaded under the "View Additional Notices and Orders" column in the GST Common portal. Being unaware of the said order, the petitioner had failed to file their reply within time. Under

these circumstances, the impugned order dated 22.08.2024 came to be passed and uploaded in the GST Portal. However, the said order remained unnoticed by the petitioner, due to which they were not in a position to file the appeal in time. Thereafter, challenging the impugned order, the petitioner filed a rectification petition, which was also rejected on 13.01.2025. Hence, he requests this Court to pass appropriate orders.

4. On the other hand, the learned Government Advocate appearing for the respondent would submit that though all the notices and orders were duly uploaded by the respondent, the petitioner had failed to file the appeal in time. Hence, he would contend that thee petitioner had approached this Court beyond the period of limitation and the said delay has occurred only due to the fault on the part of the petitioner. Thus, he requests this Court to pass appropriate orders.

5. Heard the learned counsel for the petitioner and the learned Government Advocate for the respondent and also perused the materials available on record.

6. In the case on hand, it appears that initially, the show cause notice (DRC-01A) dated 05.02.2024 was issued by the respondent, for which a reply was filed by the petitioner along with supporting documents. Thereafter, the respondent issued show cause notice in Form DRC-01 dated 13.05.2024. Under these circumstances, the impugned order dated 22.08.2024 came to be passed by the respondent.

7. On perusal of the records, it is evident that the petitioner has filed a reply for a show cause notice (DRC-01A) dated 05.02.2024, since the said reply was not satisfactory and not supported with requisite documents, the respondent issued another show cause notice (DRC-01) dated 13.05.2024, for which the petitioner has failed to file a reply with the supporting documents. The plea of the petitioner is that DRC-01 was uploaded in the Portal. Thus, it was not noticed by the petitioner, cannot be accepted for the simple reason that when the notice in Form DRC-01A was uploaded in the portal, it was noticed by the petitioner and reply also filed. Therefore, it is the duty of the assessee to follow up the portal regularly, but the petitioner failed to do so. It was the fault on the part of

the petitioner. In these circumstances, this Court is not inclined to entertain the present writ petition.

8. Accordingly, this writ petition stands dismissed. However, in the interest of justice, this Court is inclined to grant liberty to the petitioner to adjudicate his grievance before the appropriate forum to deal with the factual aspects. No costs. Consequently, connected miscellaneous petitions are closed.

08.07.2025

Speaking/Non-speaking order
Index : Yes / No
Neutral Citation : Yes / No
vm

To

The Deputy State Tax Officer (ST),
Avinashi Assessment Circle,
Avinashi,Tirupur.

KRISHNAN RAMASAMY.J.,

vm

W.P.No.16666 of 2025
and W.M.P.Nos.18853, 18859 & 18861 of 2025

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