IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED : 02.06.2025
Coram
The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.No.16586 of 2025
and
W.M.P.Nos.18759 & 18761 of 2025

Tvl .Nissha Engg Contractorrs
Rep. by its Proprietor Mr. M. V. Anandhan
No. 9/4 5th Street Kodambakkam
Chennai Tamil Nadu-600 024. ...Petitioner

Vs.

THE STATE TAX OFFICER
GROUP -1 INTELLIGENCE-1 NO.1
ROOM NO.113 1ST FLOOR GREAMS ROAD
THOUSAND LIGHTS CHENNAI-600 006. ...Respondent

Prayer

Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari to call for records of the impugned order passed by the Respondent in33AJXPM7284L2Z8/2019-20 dated 28.01.2025 along with the consequential DRC-07 Order under section 74 of GST Ref No.ZD330125273291Q dated 29.01.2025 on the file of the Respondent herein and the quash the same as without jurisdiction.

For Petitioner : Mr.J.Poojesh

For Respondent : Mrs.K.Vasanthamala
Government Advocate (T)

Order

Heard Mr.J.Poojesh learned counsel appearing for the petitioner and Mrs.K.Vasanthamala, learned Government Advocate (T) who takes notice on behalf of the respondent. With consent, the main Writ Petition is taken up for final disposal at the stage of admission itself.

2. The challenge in this Writ Petition is to the order passed by the respondent dated 28.01.2025 along with the consequential DRC-07 Order under section 74 dated 29.01.2025 and to quash the same.

3. The learned counsel appearing for the petitioner would submit that the petitioner has filed a reply to the show cause notice issued by the respondent, pursuant thereto, the petitioner was afforded with an opportunity of personal hearing, but the grievance of the petitioner is that, the said reply was not properly appreciated by the respondent while passing the impugned order, and therefore, the learned counsel prays for setting aside the impugned orders.

4. The learned Government Advocate for the respondent would submit that after the reply was filed by the petitioner, the petitioner was issued with three reminder notices of personal hearing and that, only after taking into consideration of the reply filed by the petitioner and after hearing the petitioner and on a careful examination of the details furnished by them, the impugned order came to be passed by the respondent and the same requires no interference.

5. I have given due considerations to the submissions made by the learned counsel for the petitioner and the learned Government Advocate for the respondent and perused the materials available on record.

6. On a perusal of the impugned order, it is seen that the respondent has issued a show cause notice, to which, the petitioner has filed their reply, and only after affording opportunity of personal hearing to the petitioner on three occasions and on a careful examination of documents produced by the petitioner, the impugned order came to be passed. Therefore, the grievance expressed by the petitioner that the reply filed by them was not considered by the respondent in a proper perspective before passing the impugned order is baseless. If at all, the petitioner is aggrieved by the impugned orders, the petitioner has an effective and efficacious remedy of filing Appeal before the Appellate Authority, and hence, this Court is not inclined to entertain the Writ Petition.

7. Accordingly, this Writ Petition is dismissed. However, the petitioner is at liberty to approach the Appellate Authority by way of Appeal challenging the orders that were impugned herein within a period of 30 days from the date of receipt of a copy of this order. No costs. Consequently, connected miscellaneous petitions are closed.

02.06.2025

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Index : yes/no
Neutral Citation : yes/no

To

THE STATE TAX OFFICER
GROUP -1 INTELLIGENCE-1 NO.1
ROOM NO.113 1ST FLOOR GREAMS ROAD
THOUSAND LIGHTS CHENNAI-600 006

Krishnan Ramasamy,J.,

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