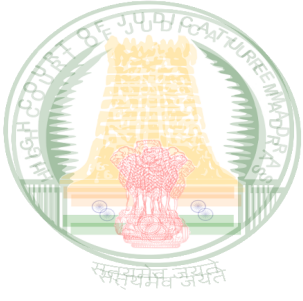




W.P.No.25266 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 11.07.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.25266 of 2025
& W.M.P.Nos.28440 & 28442 of 2025

Tvl.Sree Durga Industries,
Rep. by its proprietor Mr.Rengasamy Kumar,
South Phase-51, Third Main Road,
Ambattur Industrial Estate,
Ambattur, Chennai,
Tamil Nadu - 600 058.

... Petitioner

Vs.

The Deputy State Tax Officer-1,
Ambattur Industrial Estate Assessment Circle,
No.324, 3rd Floor Integrated Commercial Taxes Buildings,
Zone-X, Chennai South,
Nandanam, Chennai - 600 035.

... Respondent

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari calling for the records of the respondent in GSTIN: 33ALLPK5454G1Z2/2020-21 and consequential Order u/s 74 and Summary of the Order in Form GST DRC-07 bearing Reference No.ZD330623119272R/2020-21 both dated 26.06.2023 and



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quash the same as it has been passed in gross violation of principles of natural justice and not in conformity with the principles laid by the decision of the Hon'ble Madras High Court in the case of ***JAK Communications Vs. The Deputy Commercial Tax Officer and Ors.*** (WP.No.35453 of 2023 dated 19.12.2023).

For Petitioner : Mr.Rupesh Sharma

For Respondent : Mr.V.Prashanth Kiran,
Government Advocate (T)

ORDER

This writ petition has been filed challenging the impugned order dated 26.06.2023 passed by the respondent.

2. Mr.V.Prashanth Kiran, 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. The learned counsel for the petitioner would submit that in this case, all notices/communications were uploaded by the respondent under the “View Additional Notices and Orders” column in the GST common



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portal. Since the petitioner was not aware of the said notices, they failed to file their reply within the time. Under these circumstances, the impugned orders came to be passed by the respondent without providing any opportunity of personal hearing to the petitioner. Therefore, this petition has been filed.

4. Further, he would submit that the petitioner has come to know about the show cause notices only in the month of December. Hence, they are not in a position to file their reply. However, learned counsel for the petitioner submitted that the petitioner is willing to pay 25% of the disputed tax amount to the respondent. Hence, he requests this Court to grant an opportunity to the petitioner to present their case before the respondent by setting aside the impugned order.

5. On the other hand, the learned Government Advocate appearing for the respondent would submit that the respondent had uploaded the notices in the GST Online Portal. But the petitioner failed to avail the said opportunity. Therefore, he requested this Court to remit the matter



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back to the respondent, subject to the payment of 25% of the disputed tax amount by the petitioner.

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

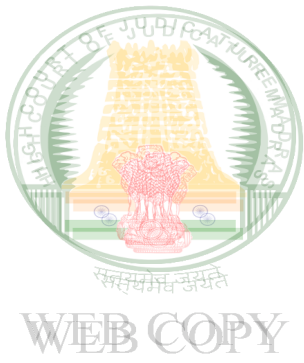
7. In the case on hand, it is evident that the show cause notice was uploaded on the GST Portal Tab. According to the petitioner, he was not aware of the issuance of the said show cause notice issued through the GST Portal and the original of the said show cause notice was not furnished to them and without providing an opportunity of personal hearing, the impugned orders were passed by the respondent. No doubt, all the notices/communications were uploaded in the portal by the respondent and the petitioner came to know the same only in the month of December 2024. Hence, on the advise of the petitioner's auditor, the petitioner has filed this writ petition. In such circumstances, this Court is of the view that, if the petitioner came to know about the aforesaid



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notices only in the month of December, they are supposed to collect the GST from their vendors therefrom, because it is not their own money and it is the money of the exchequers. But, the petitioner has failed to do so. Therefore, this Court is not inclined to accept the reason assigned by the petitioner. However, to meet the interest of justice by providing one more opportunity to the petitioner, this Court set aside the impugned orders by imposing costs. Accordingly, this Court passes the following order:-

(i) The impugned orders dated 26.06.2023 are set aside and the matter is remanded to the respondent for fresh consideration on condition that the petitioner shall pay 25% of disputed tax amount to the respondent along with a costs of Rs.10,000/- to the credit of the Principal Government of Naturopathy Medical College and Hospital [Account No.7883022723, IFSC Code:IDIB000M157], within a period of four weeks from the date of receipt of a copy of this order. The setting aside of the impugned order will take effect from the date of payment of the said amount.



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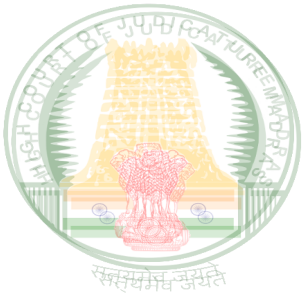
(ii) The petitioner shall file their reply/objection along with the required documents, if any, within a period of three weeks from the date of payment of amount as stated above.

(iii) 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, the connected miscellaneous petitions are also closed.

11.07.2025

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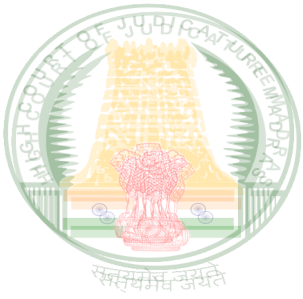


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To

The Deputy State Tax Officer-1,
Ambattur Industrial Estate Assessment Circle,
No.324, 3rd Floor Integrated Commercial Taxes Buildings,
Zone-X, Chennai South,
Nandanam, Chennai - 600 035.



WEB COPY



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KRISHNAN RAMASAMY.J.,

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