IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED : 26.06.2025
Coram
The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.Nos.18923, 18927, 18929, 18959, 18962, 18971 & 18980 of 2025
and
W.M.P.Nos.21204, 21205, 21210, 21211, 21215, 21216, 21244, 21249, 21252, 21254, 21257, 21259, 21264 & 21266, 25770, 25768, 25765, 25759, 25752 & 25755 of 2025

BOLDROCCHI INDIA PRIVATE LIMITED
Rep. by its General Manager Finance
Govindarajan K. ...Petitioner in all Wps.

Vs.

1 THE STATE TAX OFFICER (ST)
Group III Intelligence II
NO. 1 PAPJM BUILDING GREAMS ROAD
THOUSAND LIGHTS CHENNAI 600 006.

2 Joint Commissioner (ST)(Intelligence II)
Group III Intelligence II No.1
PAPJM Buildings Greams Road
Thousand Lights Chennai 600006
...Respondents 1 and 2 in all Wps.

3. Deputy Commissioner (ST)
Kancheepuram Zone, 1st Floor, Commercial Taxes Building
Collectorate Campus, Kancheepuram – 631 501.

...Respondent 3 in W.P.No.18980 of 2025

Prayer in W.P.No.18923 of 2025 :-

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 1st Respondent herein in Impugned order u/s.74 in GSTIN No.33AAFCA7060E1Z2/2017-18 dated 27.11.2024 and consequential rectification order u/s 161 in GSTIN : 33AAFCA7060EIZ2/2017-18 dated 04.04.2025 passed by the 1st respondent and quash the same.

Prayer in W.P.No.18927 of 2025 :-

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 1st respondent herein in Impugned order u/s.74 in GSTIN No.33AAFCA7060E1Z2/2018-19 dated 27.11.2024 and consequential rectification order u/s 161 in GSTIN : 33AAFCA7060EIZ2/2018-19 dated 04.04.2025 passed by the 1st respondent and quash the same.

Prayer in W.P.No.18929 of 2025 :-

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 1st respondent herein in Impugned order u/s.74 in GSTIN No.33AAFCA7060E1Z2/2019-20 dated 27.11.2024 and the consequential rectification order u/s 161 in GSTIN : 33AAFCA7060EIZ2/2019-20 dated 04.04.2025 passed by the 1st respondent and to quash the same.

Prayer in W.P.No.18959 of 2025 :-

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 1st respondent herein in Impugned order u/s.74 in GSTIN No.33AAFCA7060E1Z2/2021-22 dated 27.11.2024 and the consequential rectification order u/s 161 in GSTIN : 33AAFCA7060EIZ2/2021-22 dated 04.04.2025 passed by the 1st respondent and to quash the same.

Prayer in W.P.No.18962 of 2025 :-

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 1st respondent herein in Impugned order u/s.74 in GSTIN No.33AAFCA7060E1Z2/2022-23 dated 27.11.2024 and the consequential rectification order u/s 161 in GSTIN : 33AAFCA7060EIZ2/2022-23 dated 04.04.2025 passed by the 1st respondent and to quash the same.

Prayer in W.P.No.18971 of 2025 :-

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 1st respondent herein in Impugned order u/s.74 in GSTIN No.33AAFCA7060E1Z2/2020-21 dated 27.11.2024 and the consequential rectification order u/s 161 in GSTIN : 33AAFCA7060EIZ2/2020-21 dated 04.04.2025 passed by the 1st respondent and to quash the same.

Prayer in W.P.No.18980 of 2025 :-

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 1st respondent herein in impugned notice in GSTIN No.33AAFCA7060E1Z2 dated 29.04.2025 for the period 2017-18 to 2022-23 and to quash the same.

Appearance of the counsel in all W.Ps.

For Petitioner : Mr.V.R.Kamalanathan
For Respondents : Mr.C.Harsha Raj,
Special Government Pleader (T)

COMMON ORDER

Heard Mr.V.R.Kamalanathan, learned counsel appearing for the petitioner and Mr.C.Harsha Raj, learned Special Government Pleader (T) who takes notice on behalf of the respondents. With consent, the main Writ Petitions are taken up for final disposal at the stage of admission itself.

2. The challenges in all Writ Petitions (excluding W.P.No.18980 of 2025) are to the orders passed by the first respondent u/s.74 dated 27.11.2024 and consequential rectification order u/s 161 dated 04.04.2025 and to quash the same. Insofar as W.P.No.18980 of 2025 is concerned, the petitioner has challenged the impugned notice dated 29.04.2025 issued by the first respondent for the period 2017-18 to 2022-23 and to quash the same.

3. As the issue involved in all these Writ Petitions are identical in nature and the parties are one and the same, there were heard together and disposed of vide this Common Order. However, for the sake of brevity, the facts are taken from W.P.No.18923 of 2025.

4. Facts of the case are as follows:-

i) The petitioner being an assessee registered under the provisions of the Tamil Nadu General Sales Tax Act, 2017, has been filing monthly returns and annual returns in Form GSTR-9 for the subject assessment years, viz., AY 17-18 to 2022-23. The R-1 issued a notice in Form GST DRC-01A dated 18.06.2024, which was followed by notice in Form GST DRC-01 dated 13.07.2024. The petitioner filed the reply along with supportive documents manually on 12.11.2024, which was accepted and acknowledged by the respondent. Thereafter, the first respondent, passed the impugned order. Challenging the same, the present Writ Petitions are filed.

5. Mr.V.R.Kamalanathan, learned counsel appearing for the petitioner would submit that the notices issued by the first respondent in Form GST DRC-01A dated 18.06.2024, Form GST DRC-01 dated 13.07.2024 were unknown to the petitioner, as the same were issued through the Portal, and when this fact came to light to the petitioner, since the time for filing reply had expired, and de hors the same, the documents are voluminous in nature, the same could not be filed through the Portal, hence, the petitioner filed the reply along with supportive documents manually on 12.11.2024. Therefore, the learned counsel contended that when the petitioner has filed reply to the show cause notice issued by the first respondent and the same was accepted and acknowledged by the respondent-Department, the first respondent instead of going through the same, proceeded to pass the assessment order on a wrong footing, as if, no reply was filed by the petitioner. Therefore, the learned counsel prays for setting aside the impugned orders and to remand the matter to the first respondent for re-consideration.

6. Mr.C.Harsha Raj, learned Special Government Pleader (T) for the respondents after taking instructions from the respondent-Department would submit that since the reply was filed by the petitioner manually, the same was not taken into consideration by the first respondent while passing the impugned orders, as the respondent had no occasion to go through the same, however, he fairly submitted that since the reply, which was filed by the petitioner manually, was failed to be taken into consideration by the first respondent, the impugned orders may be set aside and the matters may be remanded to the respondent for fresh consideration.

7. I have given due considerations to the submission made on either side and gone through the materials placed on record.

8. In the case on hand, the only grievance expressed by the learned for the petitioner is that the reply filed by the petitioner was not taken into consideration by the first respondent while passing the impugned orders. However, according to the learned Special Government Pleader of the respondents since the petitioner has not filed the reply by uploading the same via. GST Portal, but filed the same manually, the same was not taken note of by the first respondent while making the assessment proceeding.

9. It would be pertinent to mention here that whether the/assessee files the reply by way of uploading the same through the Portal or manually, the Assessing Officer is duty bound to pass the assessment orders after taking into consideration of the reply filed by the assessee. In the present case, admittedly, the petitioner has filed the reply manually, therefore, the first respondent ought not to have proceeded to confirm the proposals contained in the show cause notice, in a mechanical manner, on a wrong footing, as if, no reply was filed the petitioner and without even affording an opportunity of personal hearing to the petitioner. Therefore, this Court is of the view that the impugned orders suffer from violation of principles of natural justice and have to be set aside. Hence, this Court is inclined to pass/issue the following orders/directions:-

i) The orders passed by the first respondent u/s.74 dated 27.11.2024 and consequential rectification order u/s 161 dated 04.04.2025, which are impugned in W.P.Nos.18923, 18927, 18929, 18959, 18962 & 18971 of 2025 are set aside.

ii) Consequently, the matters are remanded back to the first respondent for fresh-consideration, in which case, the first respondent is directed to go-through the reply, which was filed by the petitioner manually and after affording an opportunity of personal hearing to the petitioner by issuing a 14 clear days notice shall decide the matters in accordance with law.

iii) So far as the recovery notice dated 29.04.2025 issued by the first respondent for the period 2017-18 to 2022-23, which is impugned in W.P.No.18980 of 2025, the same stands quashed in the light of the order passed in W.P.Nos.18923, 18927, 18929, 18959, 18962 & 18971 of 2025.

10. In the result, the Writ Petitions are allowed on the aforesaid terms. No costs. Consequently, all connected miscellaneous petitioner are closed.

26.06.2025

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Index : yes/no

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Krishnan Ramasamy,J.,

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