IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 10.06.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.20230 of 2025
& W.M.P.Nos.22811 & 22812 of 2025

M/s.P.G.Roofs
Rep. by its Proprietor Palani Swamy,
No.50, Annai Sathya Nagar, Arumbakkam,
Chennai-600 106

... Petitioner

Vs.

Deputy Commissioner Of Gst And Ce.,
Chennai North Commissionerate,
Purasawalkam Division, 1st Floor,
Newry Towers, 2054-1, Anna Nagar,
Chennai-600 040

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the records relating to the Order in Original No. 45/2023 dated 2-3-2023- DIN 20230359TK0000555EC5 passed by the respondent and to quash the same as unsustainable in law contrary to settled law that basing on IT returns, Service tax cannot be demanded as the same has been passed without considering the provisions of the Service Tax law

For Petitioner : Mr.M.A.Mudimannan

For Respondent : Mrr.T.Rameshkutty, SPC

ORDER

This writ petition has been filed challenging the impugned order dated 02.03.2023 passed by the respondent.

2. The learned counsel for the petitioner would submit that in the case, initially, the notice and other communications were sent to the petitioner's place of business at “No.50, Annai Sathya Nagar, Arumbakkam, Chennai 600 106” and the same was duly received by the petitioner. Thereafter, due to covid pandamic situation, they had closed down the business, vacated the premises and settled down at their native. Under these circumstances, the assessment order dated 02.03.2023 came to be passed by the respondent and the same was served to the aforesaid old place of business of the petitioner. Being unaware of the said order, the petitioner was unable to file an appeal before the respondent within the period of limitation. Hence, this petition has been filed.

3. In reply, the learned Senior Panel counsel appearing for the respondent would submit that in this case, the notices and other communications were sent to the place of business of the petitioner and the said communications were duly received by them. Thereafter, since no intimation was provided by the petitioner with regard to the change of address, the impugned order was also served to the same old address of the petitioner. In such case, there is no fault on the part of the respondent. Therefore, he prayed for dismissal of this petition.

4. Heard the learned counsel for the petitioner and the learned Senior Panel counsel for the respondent and also perused the materials available on record.

5. In the case on hand, the issue is pertaining to the non-service of impugned assessment order dated 02.03.2023 to the petitioner. According to the petitioner, initially, the show cause notice and the notices for personal hearing were issued by the respondent to the petitioner's place of business at "No.50, Annai Sathya Nagar, Arumbakkam, Chennai 600 106" and the said communications were duly received by them.

However, due to covid pandemic, the petitioner had closed down their business, vacated the premises and settled down at their native. Since the change of address was not intimated to the respondent, the impugned assessment order was also served to the aforesaid old address of the petitioner.

6. Normally, when an Assessee is intend to change their address for communication, the same has to be intimated to the Department. However, in this case, the petitioner had vacated the premises without any such intimation. When such being the case, this Court does not find any fault on the part of the respondent and hence, the impugned order requires no interference of this Court.

7. At this juncture, the learned counsel for the petitioner had restricted his plea to the extent of requesting this Court to grant liberty to the petitioner to file an appeal against the assessment order on any terms.

8. Considering the request made by the petitioner, this Court grants liberty to the petitioner to file an appeal against the assessment order on

condition that the petitioner shall pay a sum of Rs.5,000/- (Rupees Five Thousand Only) to The Principal Government 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. Thereafter, the concerned Appellate Authority shall take the appeal on record and pass appropriate orders on merits and in accordance with law.

9. In the result, this writ petition is dismissed by granting the aforesaid liberty to the petitioner. No costs. Consequently, the connected miscellaneous petitions are also closed.

10.06.2025

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

KRISHNAN RAMASAMY.J.,

nsa

To

Deputy Commissioner Of Gst And Ce.,
Chennai North Commissionerate,
Purasawalkam Division, 1st Floor,
Newry Towers, 2054-1, Anna Nagar,
Chennai-600 040

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