IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 23.06.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.22293 of 2025
& W.M.P.Nos.25090 & 25092 of 2025

Buhari Holdings Private Limited Rep by
Assistant Manager Mr B Kalifatullah
No.4, 7th Floor, Buhari Towers, Moores
Road, Thousand Lights, Chennai 600 006

... Petitioner

Vs.

The Assistant Commissioner ST
Nungambakkam Assessment Circle
No. 88 Mayor Ramanathan Salai, Chetpet,
Chennai 600 031.

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records relating to the Impugned Order vide FORM GST DRC - 07 bearing Reference Number ZD330225272612N dated 26.02.2025, passed by the Respondent herein, to quash the same

For Petitioner : Mr.G.Shiva Kumar

For Respondent : Mr.C.Harsha Raj, SGP

ORDER

This writ petition has been filed challenging the impugned order dated 26.02.2025 passed by the respondent.

2. Mr.C.Harsha Raj, learned Special Government Pleader, 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, after the receipt of show cause notice dated 26.11.2024, a detailed reply was filed by the petitioner on 24.01.2025. Subsequently, they had also participated in the personal hearing before the respondent. Under these circumstances, without considering the said reply in a proper way, the impugned order came to be passed by the respondent.

4. Further, he would contend that in the aforesaid reply dated 24.01.2025, the petitioner had elaborately explained with regard to the

nature of transaction, for which, they had already discharged the entire tax liability. However, without considering the said explanations in a proper way, the respondent had passed the impugned order, whereby they had confirmed the demand against the petitioner. Hence, he requests this Court to set aside the said impugned order.

5. On the other hand, the learned Special Government Pleader appearing for the respondent would submit that the petitioner firm has 3 owners, out of which only one owner had filed the returns for his share. However, he had neither disclosed the entire turnovers nor filed the returns with full particulars. Under these circumstances, with the available material evidences, the proceedings were initiated against the petitioner. Thereafter, being unsatisfied with the reply filed by them, the impugned order came to be passed by the respondent. Hence, he would contend that there is no fault on the part of the respondent and therefore, he prays for dismissal of this petition.

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

7. In the case on hand, initially, the show cause notice was issued by the respondent on 26.11.2024, for which, a detailed reply was filed by the petitioner on 24.01.2025. Subsequently, an opportunity of personal hearing was also provided to the petitioner and thereafter, the impugned order came to be passed by the respondent on 26.02.2025. When such being the case, it is clear that the respondent had provided sufficient opportunities to the petitioner prior to the passing of impugned order and hence, the question of violation of principles of natural justice will not arise.

8. Now, the main grievance of the petitioner is that the respondent had not considered the reply filed by the petitioner in a proper manner. According to the petitioner, in the reply dated 24.01.2025, they had

elaborately explained with regard to the nature of transaction, for which, they had already discharged the entire tax liability.

9. On the other hand, it was submitted by the learned Special Government Pleader that the petitioner had failed to disclose entire turnover and also the reply filed by the petitioner was not satisfactory in nature, due to which, the said reply was rejected by the respondent while passing the impugned order.

10. In view of the above, it is clear that the issues raised by the petitioner are with regard to the factual aspects and the same cannot be adjudicated by this Court. Now, the only recourse available to the petitioner is to address their grievances by way of filing an appeal before the concerned Appellate Authority. In such view of the matter, this Court is inclined to dismiss the present petition by granting the liberty to the petitioner to file an appeal against the assessment order.

11. Accordingly, this writ petition is dismissed. No costs. Consequently, the connected miscellaneous petitions are also closed.

12. While dismissing this petition, this Court grants liberty to the petitioner to file an appeal before the concerned Appellate Authority, within a period of 30 days from the date of receipt of copy of this order. In such case, the Appellate Authority shall consider the said appeal filed by the petitioner on its own merits and in accordance with law, by providing sufficient opportunity to the petitioner, without pressing for limitation.

23.06.2025

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

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To

The Assistant Commissioner ST
Nungambakkam Assessment Circle
No. 88 Mayor Ramanathan Salai, Chetpet,
Chennai 600 031

KRISHNAN RAMASAMY.J.,

nsa

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