IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 18.07.2025

Coram:

The Honourable Mr.Justice KRISHNAN RAMASAMY

W.P.No.24854 of 2025
and W.M.P.Nos.28014 & 28015 of 2025

S.Mohammed Ghouse

...Petitioner

Versus

The Assistant Commissioner (ST),
Ambur Assessment Circle,
Vellore Division and Zone,
No.4, 1st Street, Anandha Nagar,
Ambur – 635 802.

...Respondent

Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorari calling for the records in order in Reference No.ZD330424066249C dated 08.04.2024 passed by the respondent herein under Section 74 of TNSGST, 2017 and quash the same and consequently, restore my GST registration.

For Petitioner	:	Ms.S.Jaimithra for Mr.B.Manoharan
For Respondent	:	Mr.V.Prashanth Kiran, Government Advocate (Tax)

ORDER

Mr.V.Prashanth Kiran, learned Government Advocate (Tax) takes notice for the respondent.

2. With the consent of both sides, this writ petition is taken up for final disposal at the admission stage itself.

3. The relief sought in this writ petition is to quash the Order dated 08.04.2024 bearing Reference No.ZD330424066249C passed by the respondent and consequently, restore the petitioner's GST Registration.

4. The brief facts of the case are that the petitioner has been duly filing its returns and paying all the statutory taxes. On scrutinization of the returns filed by the petitioner for the month of June 2022 & July 2022, it was found by the Officials that there was a mistake in returns and it is reflected in GSTR – 1 and GSTR – 3B. Hence, the respondent vide Show Cause Notice in DRC-01 dated 20.09.2022, proposed a liability totalling at Rs.6,95,143.08/- and called upon the petitioner to file its Reply by

27.09.2022 and to appear for personal hearing on 27.09.2022 at 11.30 a.m. In response to the Show Cause Notice, the petitioner filed its Reply in Form GST DRC-06 on 20.09.2022. However, without considering the petitioner's Reply, the respondent has passed the Order in Form GST DRC-07 dated 08.04.2024, directing the petitioner to pay the demand of Rs.15,94,602.16/- comprising tax, interest and penalty by 07.07.2024. That apart, the respondent has issued a Show Cause Notice in Form GST REG – 17/31 dated 14.05.2024, suspending the petitioner's GST registration. Aggrieved over the same, the petitioner has filed the present writ petition for the relief stated *supra*.

5. The learned counsel for the petitioner submitted that the respondent has uploaded the Summary of the Order in Form GST DRC-07 dated 08.04.2024 alone in the GST portal and the respondent has not uploaded the details of the Order in Form GST DRC-07 in the GST portal. It is also submitted that the respondent has passed the impugned order without even considering the Reply of petitioner. Therefore, the learned counsel prayed that the impugned order may be quashed.

6. On the other hand, the learned Government Advocate (Tax) appearing for the respondent submitted that the matter may be remanded back to the respondent for fresh consideration.

7. Heard the learned counsel on either side and perused the materials available on record.

8. Considering the above facts and circumstances of the case and having regard to the submissions made by the learned counsel on either side, this Court is inclined to issue the following directions:

(i) The impugned Order dated 08.04.2024 passed by the respondent is quashed.

(ii) Consequently, the case is remanded back to the respondent for fresh consideration.

(iii) The petitioner is directed to file its Reply along with supporting documents, if any, within a period of three weeks from the date of receipt of a copy of this order.

(iv) On filing of such Reply by the petitioner, the respondent shall consider the same and pass fresh orders in accordance with law, after issuing a 14 days clear notice affording an opportunity of personal hearing to the petitioner, as expeditiously as possible.

9. With the above directions, this Writ Petition is disposed of. No costs. Consequently, connected Miscellaneous Petitions are closed.

18.07.2025

mrr

Index: Yes/No

Speaking Order (or) Non-Speaking Order

To

The Assistant Commissioner (ST),
Ambur Assessment Circle,
Vellore Division and Zone,
No.4, 1st Street, Anandha Nagar,
Ambur – 635 802.

KRISHNAN RAMASAMY, J.

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W.P.No.24854 of 2025

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