IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 15.07.2025

Coram:
The Honourable Mr.Justice KRISHNAN RAMASAMY

W.P.No.25722 of 2025
and W.M.P.Nos.28905 & 28906 of 2025

Blaze Trust,
Represented by Managing Trustee V.Sharavanakumar,
10, Mummu Naicker Street,
Mullai Nagar,
Coimbatore – 641 041.

...Petitioner

Versus

The Assistant Commissioner (ST),
Vadavalli Assessment Circle,
Coimbatore.

...Respondent

Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorari calling for the records on the files of the respondent in impugned order vide GSTIN: 33AABTB2195C178/2017-18 dated 23.12.2023 along with consequential order in Form GST DRC-07 bearing a Ref.No.ZD331223284593F dated 30.12.2023 for the tax period July 2017 to March 2018 and quash the same.

For Petitioner	:	Mr.K.Vignesh Kumar
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 Assessment Order in GSTIN: 33AABTB2195C178/2017-18 dated 23.12.2023 along with Consequential Order in Form GST DRC-07 dated 30.12.2023 bearing Ref.No.ZD331223284593F for the tax period July 2017 to March 2018.

4. The brief facts of the case are that the petitioner has been duly filing its returns and paying all the statutory taxes. On verification of the returns filed by the petitioner for the year 2017-18, it was found by the Officials that there was a ITC mismatch between GSTR-3B and GSTR-2A. Hence, the respondent issued a Notice in Form GST ASMT-10 dated 25.02.2023, directing the petitioner to file its Reply by 28.03.2023, but, the

petitioner did not reply to the same. Hence, the respondent issued a Notice in Form GST DRC-01A dated 12.09.2023, advising the petitioner to pay the ascertained tax amount of Rs.18,25,305/- along with applicable interest in full by 20.09.2023. Thereafter, the respondent vide Show Cause Notice in Form GST DRC-01 dated 28.09.2023, proposed a liability totalling at Rs.3,00,390.54/- and called upon the petitioner to file its Reply by 30.10.2023. However, the petitioner did not reply to the Show Cause Notice. Therefore, the respondent has passed the Assessment Order dated 23.12.2023 along with Consequential Order in Form GST DRC-07 dated 30.12.2023 against the petitioner. 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 Form GST ASMT-10, Form GST DRC-01A, Show Cause Notice in Form GST DRC-01 and impugned order were merely uploaded in "Additional Notices and Orders" column in GST Portal and the same were not served to the petitioner through physical mode and thus, the petitioner was not aware of the impugned order.

5.1. It is further submitted by the learned counsel for the petitioner that the Assessment Order passed by the respondent is an *ex-parte* order since prior to the passing of Assessment Order, the petitioner was not heard by the respondent. Therefore, the learned counsel submitted that the impugned order suffers from violation of the principles of natural justice.

6. The learned Government Advocate (Tax) appearing for the respondent submitted that the impugned order and consequential demand order were passed in the month of December 2023, but, the petitioner filed this writ petition belatedly after a lapse of more than 18 months from the date of the impugned order. Therefore, it is prayed that this writ petition may be dismissed.

7. Heard the learned counsel on both sides and perused the materials available on record.

8. According to the petitioner, all the notices and impugned order issued by the respondent were uploaded only in GST Portal and the same

were not served to the petitioner through physical mode. Hence, the petitioner was not aware of the impugned order.

9. As rightly pointed out by the learned Government Advocate (Tax) for the respondent, the impugned order and consequential demand order were passed in the month of December 2023, but, the petitioner approached this Court belatedly after a lapse of more than 18 months from the date of the impugned order.

10. It is to be noted that in the affidavit filed in support of this writ petition, the petitioner did not mention the date on which the petitioner was aware of the impugned order and also, the petitioner did not adduce any reason for the belated filing of this writ petition.

11. For the foregoing reasons, this Writ Petition is dismissed. No costs. Consequently, connected Miscellaneous Petitions are closed.

15.07.2025

mrr
Index: Yes/No
Speaking Order (or) Non-Speaking Order

To

The Assistant Commissioner (ST),
Vadavalli Assessment Circle,
Coimbatore.

KRISHNAN RAMASAMY, J.

mrr

W.P.No.25722 of 2025

15.07.2025