IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 10.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.30428 of 2025
and
W.M.P.Nos.34117 and 34118 of 2025

Murugesan Jayalakshmi
Proprietrix: Jayalakshmi Traders,
Plot Nos.2 & 3, Karumaariamman Nagar,
Velachery Main Road, Chennai-600 100. ... Petitioner

Vs.

Assistant Commissioner (ST),
Medavakkam Assessment Circle,
Integrated Building of Commercial Taxes
and Registration Department,
Farnpet, Nandanam, Chennai-600 035. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus to call for the records of the Respondent containing the impugned notice in DRC-01 issued by the Respondent in GSTIN/33ACAPV9260F1ZJ/2018-19 dated 20.01.2024 and the consequential order passed by the Respondent in GSTIN/33ACAPV9260F1ZJ/2018-19 dated 19.03.2024 and quash the same and pursuantly direct the Respondent to complete fresh assessment for the Financial Year (FY) 2018-19 after providing reasonable / sufficient opportunity of hearing.

For Petitioner : Mr.M.Sricharan
For Respondent : Mr.Harsha C.Raj
Additional Government Pleader

ORDER

The petitioner is before this Court against the impugned Order dated 19.03.2024 passed by the respondent under Section 73 of the respective GST enactments for the tax period 2018-2019.

2. The impugned Order has preceded the Show Cause Notice in Form GST DRC-01 dated 20.01.2024 issued by the respondent for the said tax period to which the petitioner failed to reply and thus suffered the impugned assessment order.

3. The reason forthcoming from the petitioner for not filing the reply to the said Show Cause Notice dated 20.01.2024 which culminated in the impugned Order dated 19.03.2024 are two folds, which are as follows:-

i) The Show Cause Notice was not intimated to the petitioner.

ii) Petitioner was issued with three Show Cause Notices dated 27.12.2023, 30.01.2024 and 31.01.2024 to which the petitioner had replied and the proposals contained therein were also withdrawn.

4. It is submitted by the learned Senior counsel for the petitioner that on account of the demand confirmed in the impugned order dated 19.03.2024, a sum of Rs.57,00,000/- has been recovered from the petitioner against the tax liability, which is with the respondent.

5. Learned Senior Counsel for the petitioner further submitted that the same may be retained as a predeposit and the case may be remitted back to the respondent to re do the exercise by treating the impugned order as a reply to the Show Cause Notice in Form GST DRC-01 dated 20.01.2024.

6. The learned counsel for the respondent submits that fresh orders will be passed for the said tax period and in case the demand proposed in Show Cause Notice dated 20.01.2024 is to be withdrawn, the amount recovered will be either refunded or adjusted with the tax liability of the petitioner.

7. Recording the above submissions, the case is remitted back to the respondent to pass fresh order on merits within three months from the date of receipt of a copy of this order.

8. The Petitioner shall also file a reply to the Show Cause Notice in DRC-01 dated 20.01.2024 by treating the impugned order as an addendum to the Show Cause Notice dated 20.01.2024 within 30 days from the date of receipt of a copy of this Order.

9. Subsequently, bank attachment, if any on account of tax liability confirmed under the impugned Order shall be lifted.

10. With the above observations, this Writ Petition is disposed of. No costs. Consequently, connected Writ Miscellaneous Petitions stand closed.

10.12.2025

ssn

To:

Assistant Commissioner (ST),
Medavakkam Assessment Circle,
Integrated Building of Commercial Taxes
and Registration Department,
Farnpet, Nandanam, Chennai-600 035.

C.SARAVANAN, J.,

ssn

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and
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