



W.P.No.28996 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 19.09.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.28996 of 2025

and

W.M.P.No.32530 of 2025

A.Narpath
Proprietor of Tvl.Navrang Interpack
111/2, New Street,
Mannady, Chennai – 600 001.

... Petitioner

Vs.

The Assistant Commissioner (ST),
Muthialpet Assessment Circle,
Integrated Commercial Taxes Offices Building,
No.32, Elephant Gate Bridge Road,
Chennai – 600 003.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of the Respondent in GSTIN:33AACPN6945M1ZC / 2018 – 2019 dated 09.03.2024, the order under Section 74 dated 09.03.2024 and the summary of the Order in Form GST DRC – 07 dated 09.03.2024 issued in Reference No:ZD330324047536I and to quash the impugned proceedings as passed contrary to the provisions of the CGST/TNGST Act, 2017 and against the principles of natural justice.



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For Petitioner : Mr.P.Rajkumar
For Respondent : Mr.C.Harsharaj
Special Government Pleader

ORDER

This Writ Petition is being disposed of with the consent of the learned counsel for the Petitioner and learned Special Government Pleader for the Respondent following the consistent view taken by this Court under similar circumstances.

2. In this Writ Petition, the Petitioner has challenged the impugned order dated 09.03.2024 passed for the Tax Period 2018 – 2019 which was preceded by a Show Cause Notice in GST DRC – 01 dated 19.02.2024. The Petitioner has filed a reply on 29.02.2024. However, the Petitioner was not heard before the final orders are passed after the reply was filed on 29.02.2024. Although the learned counsel for the petitioner has attempted to canvass the case on merits, I am of the view the facts and circumstances of the case on merits and reconsideration of the issue, considering the fact that bulk of the amount barring a sum of Rs.1,128 X 2 = 2,256/- has been recovered on 08.04.2025. The Respondent shall endeavor to pass a fresh order *denovo* on merits and in accordance with law as expeditiously as possible. Needless to state, before



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passing such order, the petitioner shall be heard.

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3. It is made clear that the Petitioner shall co-operate with the Respondent before final orders are passed.

4. This Writ Petition stands disposed of with the above observations. No costs. Connected Miscellaneous Petition is closed.

19.09.2025

Neutral Citation : Yes / No

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To

The Assistant Commissioner (ST),
Muthialpet Assessment Circle,
Integrated Commercial Taxes Offices Building,
No.32, Elephant Gate Bridge Road,
Chennai – 600 003.

C.SARAVANAN, J.

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