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IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 21.08.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.31017 of 2025
& W.M.P.Nos.34751 & 34752 of 2025

Appaswamy Real Estate,
Rep By Its Authorized Signatory
3, Mangesh Street, T.Nagar,
Chennai, Tamilnadu

... Petitioner

Vs.

Assistant Commissioner
Nandanam Assessment Circle,
46 Mylapre Tlauk Office Building,
2nd Floor Greenway Sroad,
Rapuram Chennai 28.

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, call for the records of the respondent in impugned order in GSTIN 33AAFA1878M1ZP/2017-18 dated 04.02.2025 and quash the same

For Petitioner : Ms.G Vardini Karthik

For Respondent : Mr.C. Harsha Raj, SGP

ORDER

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This writ petition has been filed against the impugned assessment order dated 04.02.2025 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, a pre-show cause notice in DRC-01A was issued by the respondent on 19.07.2022, for which, the petitioner had file their replies on 04.08.2022 & 09.08.2022. Since the respondents were not satisfied with the said replies, they issued a notice in DRC-01 dated 20.09.2023. Thereafter, 3 reminders were issued. However, since these communications were uploaded in the portal, the petitioner remained unaware of the same and hence, they were unable to file their reply. Under these circumstances, the assessment order came to be passed by the respondent on 04.02.2025. He would contend that no opportunity of personal hearing was granted to the petitioner while passing the

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impugned assessment order, which is a clear violation of principles of natural justice. Hence, he requests this Court to set aside the assessment order passed by the respondent.

4. On the other hand, the learned Special Government Pleader appearing for the respondent would submit that in this case, after the receipt of show case notice in DRC-01A, the petitioner had filed their replies dated 04.08.2022 & 09.08.2022. Thereafter, the notice in DRC-01 was issued and three reminder notices were also issued by the respondent. Hence, he would contend that though the respondent had provided sufficient opportunities to the petitioner prior to the passing of impugned order, the petitioner had failed to avail those opportunities. Therefore, he prays this Court for dismissal.

7. Heard the learned counsel for the petitioner and the learned Additional Government Pleader appearing for the respondent and also perused the entire materials on record.

8. In the case on hand, initially, the show cause notice in DRC-01A

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dated was uploaded by the respondent in the GST Portal, for which, the replies dated 04.08.2022 & 09.08.2022 were filed by the petitioner. Being unsatisfied with the said replies, the respondent uploaded a notice in DRC-01 dated 20.09.2023. Subsequently, three reminder notices were also uploaded by the respondent in the very same portal. However, the petitioner had neither filed their reply nor appeared for personal hearing. Under these circumstances, the impugned order came to be passed by the respondent on 04.02.2025. According to the petitioner, since the notices were uploaded by the respondent in the common portal, they remained unaware of the same and hence, they were unable to file their reply.

9. When an Assessee filed his reply for a notice, which was uploaded in the portal, thereafter, he has to follow up the matter for further communication. However, in this case, after the filing of reply to the notice in DRC-01A, the petitioner had failed to verify the portal for further communications. In such case, there is no doubt that the respondent had provided sufficient opportunities to the petitioner and hence, in this case, the question of violation of principles of natural justice would not arise. Therefore, this Court is of the view that there is

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no substance in the submissions made by the petitioner and hence, the present petition is liable to be dismissed.

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

21.08.2025

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

To

Assistant Commissioner
Nandanam Assessment Circle,
46 Mylapre Tlauk Office Building,
2nd Floor Greenway Sroad,
Rapuram Chennai 28.

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