IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 28.08.2025

CORAM

The HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

Writ Petition No.31922 of 2025
and
WMP.No.35742 of 2025

Tvl. Easyway Logistics,
Represented by its Partner,
Mr.P.Bhupathi,
Old No.46, New No.91,
KMS Plaza III Floor,
Thambu Chetty Street,
Parrys, Chennai - 600 001.

... Petitioner

Vs.

The Assistant Commissioner (ST),
Harbour Assessment Circle,
Integrated Commercial Taxes Office Complex,
3rd floor, Elephant Gate Bridge Road,
Chennai - 600 003. ... Respondent

Writ Petition filed under Article 226 of the Constitution of India, for issuance of Writ of Certiorari, to call for the impugned proceedings of the respondent passed in GSTIN:33AADFE9199D1ZC/2020-21 dated 12.02.2025, the order under Section 73 dated 12.02.2025 and the summary of the order in Form GST DRC-07 dated 12.02.2025 issue in Reference No:ZD3302251053612 and the consequential orders rejecting the application for rectification dated 25.06.2025 and 17.07.2025 in Reference No.ZD330725175171H and quash the impugned proceedings as passed contrary to the provisions of the Central Goods and Service Tax Act, 2017 read with the provisions of the Tamil Nadu Goods and Services Tax Act, 2017.

For Petitioner	:	Mr.P.Rajkumar
For Respondent	:	Mr.T.N.C.Kaushik Additional Government Pleader (Taxes)

O R D E R

This Writ Petition has been filed challenging the order of the respondent dated 12.02.2025 and the consequential orders of the respondent rejecting the application for rectification dated 25.06.2025 and 17.07.2025.

2. Mrs.S.Premalatha, learned Senior Standing Counsel takes notice on behalf of the Respondents. 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 initially ASMT notice was issued to the petitioner on 24.10.2024, for which the petitioner submitted a detailed reply on 31.10.2024. Pursuant to which, the respondent issued a Show Cause Notice dated 19.11.2024, by annexing the ASMT notice as well the reply filed by the petitioner. However, no detailed show cause notice was issued. Subsequently, impugned assessment order came to be passed by enhancing the figures under IGST, CGST and SGST and therefore the impugned order passed is beyond the scope of the show cause notice, which is in violation of Section 75(7) of the CGST Act, 2017. Subsequently, the petitioner filed the rectification application and the same was rejected vide orders dated 25.06.2025 and 17.07.2025.

3.1. Further, he would submit that since no detailed show cause notice was issued and as the petitioner already filed a detailed reply to the ASMT notice, the petitioner had not filed reply to the show cause notice. That apart, the impugned assessment order suffers from principles of natural justice as the petitioner was not heard before passing impugned assessment order. He therfore prays to set aside the same. He further prayed that there is bank attachment and the same may be directed to be lifted.

4. The learned Additional Government Pleader (Taxes) appearing for the respondent fairly agreed that the assessment order passed is beyond the scope of the show cause notice. Further, he would submit that since detailed show cause notice was not issued, the petitioner may be directed to treat the assessment order as show cause notice and file reply to the same. He therfore prayed for appropriate orders.

5. Heard both sides. Perused the records.

6. Any order travelled beyond the scope of show cause notice is not maintainable. In the case on hand, admittedly impugned assessment order was passed beyond the scope of show cause notice. That apart no detail show cause notice was issued.

7. In view of the aforesaid position, this Court instead of setting aside the impugned order is inclined to direct the petitioner to treat the impugned assessment order as the show cause notice and to file reply to the same. Accordingly,this Court passes the following order:

(i) The petitioner is directed to file reply to the impugned assessment order dated 12.02.2025 by treating it as a show cause notice, within a period of four weeks from the date of receipt of a copy of this order.

(ii) On such reply being filed, the respondent is directed, the respondent shall consider the same and issue a 14 days clear notice by fixing the date of personal hearing to the petitioner and thereafter, pass appropriate orders on merits and in accordance with law, after hearing the petitioner, as expeditiously as possible.

(iii) The respondent is directed to instruct the concerned bank officials to defreeze the attachment made on the bank account of the petitioner, forthwith upon production of a copy of this order.

(iv) Since the assessment order is directed to be treated as a show cause notice, the consequent orders passed by the respondent dated

25.06.2025 and 17.07.2025, rejecting the rectification application is also set aside.

With the aforesaid observations and directions, this Writ Petition is disposed of. No costs. Consequently,connected Miscellaneous Petitions are also closed.

28.08.2025

Index : Yes / No
Neutral Citation : Yes / No
Speaking Order : Yes / No
arr

To

The Assistant Commissioner (ST),
Harbour Assessment Circle,
Integrated Commercial Taxes Office Complex,
3rd floor, Elephant Gate Bridge Road,
Chennai - 600 003.

KRISHNAN RAMASAMY, J.

arr

Writ Petition No.31922 of 2025
and
WMP.No.35742 of 2025

28.08.2025