IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 11.09.2025

Coram:

THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P.Nos.32998 & 33000 of 2025
and W.M.P.Nos.37013, 37016, 37021 & 37022 of 2025

M/s.Reuzip Technolgies Private Limited,
Represented by its Director Mr.Kannan Rajendran,
No.4/11, Kamatchiamman Sannathi Street,
Big Kanchipuram,
Kanchipuram – 631 502.

...Petitioner in both W.Ps

Versus

1.The Assistant Commissioner (ST),
Velacherry Assessment Circle,
Integrated Building for Commercial
Taxes and Registration Department,
Room No.222, 2nd Floor, Nandanam,
Chennai – 600 035.

2.The Deputy Commissioner (Appeal),
Chennai – 1 GST, 3rd Floor, CT Annex Building,
No.1, Greams Road, Thousand Lights,
Chennai – 600 006.

...Respondents in both W.Ps

Prayer in W.P.No.32998 of 2025:

Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorari calling for the records in Order passed by the 1st respondent in GSTIN 33AAJCR6428H1Z9/2019-20 to 2021-22 dated 04.08.2022 along with the DRC-07 Order under Section 74, Ref.No.ZD331022040606Z dated 29.10.2022 and quash the same as arbitrary issued by the 1st respondent.

Prayer in W.P.No.33000 of 2025:

Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorari calling for the records in Order passed by the 2nd respondent vide GSTIN/temp ID/UIN 33AAJCR6428H1Z9 dated 25.04.2025 and quash the same as arbitrary passed by the 2nd respondent.

For Petitioner in both W.Ps : Mr.M.Narasimha Bharathi

For Respondents in both W.Ps : Mrs.R.Vasanthamala, Government Advocate

COMMON ORDER

Mrs.R.Vasanthamala, learned Government Advocate takes notice for the respondents.

2. The relief sought in W.P.No.32998 of 2025 is to quash the order dated 04.08.2022 along with summary of the order in Form GST DRC-07 dated 29.10.2022 passed by 1st respondent.

3. The relief sought in W.P.No.33000 of 2025 is to quash the Order dated 25.04.2025 passed by 2nd respondent.

4. The brief facts of the case are that the petitioner's GST registration was cancelled by 1st respondent vide Order dated 28.02.2022. Thereafter, without issuing any prior notice to the petitioner, 1st respondent has passed the Assessment Order dated 04.08.2022 along with Summary of the Order in Form GST DRC-07 dated 29.10.2022, directing the petitioner to pay the penalty of Rs.2,98,33,173.82/- for committing the offence of issuing invoices without supply of goods. Aggrieved over the Order dated 04.08.2022 passed by 1st respondent, the petitioner has preferred an Appeal in Form GST APL-01 dated 04.10.2023 before 2nd respondent. However, 2nd respondent vide Order in Form GST APL-02 dated 25.04.2025, rejected the petitioner's Appeal for the reason, “delay in submission of Appeal”. Subsequently, 1st respondent vide Intimation Notice dated 28.07.2025, directed the petitioner to pay a sum of Rs.6,83,92,991/- towards arrears of tax, within two days on receipt of that notice. Hence, left with no other option, the petitioner has filed the present writ petitions.

5. It is submitted by the learned counsel for the petitioner that prior to the passing of impugned Assessment Order dated 04.08.2022 and Summary of the Order in Form GST DRC-07 dated 29.10.2022, the petitioner was neither served with any Intimation Notice in Form GST DRC-01A, Show Cause Notice in Form GST DRC-01 and Personal Hearing Notice nor afforded with an opportunity of hearing. Therefore, the learned counsel for the petitioner submitted that the Assessment Order and Summary of the Order in Form GST DRC-07 impugned in W.P.No.32998 of 2025 suffer from violation of the principles of natural justice.

5.1. The learned counsel for the petitioner prayed that the matter may be remanded back to 1st respondent, for fresh consideration and an opportunity may be granted to the petitioner to put forth their case before 1st respondent.

6. The learned Government Advocate appearing for the respondents submitted that she has no serious objection to this matter being remanded back to 1st respondent.

7. The learned counsel for the petitioner submitted that the petitioner is not pressing W.P.No.33000 of 2025. Hence, the learned counsel for the petitioner has made an endorsement to that effect in the petition.

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

9. By consent of learned counsel on both sides, W.P.No.32998 of 2025 stands disposed of on the following terms:

(i) The Assessment Order dated 04.08.2022 and Summary of the Order in Form GST DRC-07 dated 29.10.2022 impugned in W.P.No.32998 of 2025 are quashed.

(ii) Consequently, the matter is remanded back to 1st respondent for fresh consideration.

(iii) The impugned Assessment Order passed by 1st respondent shall be treated as Show Cause Notice and the petitioner shall submit their Reply, if any, along with the supporting documents/material, within a period of four weeks from the date of uploading of the web copy of this order without waiting for the receipt of a certified copy of this order.

(iv) If any such Reply is filed by the petitioner, 1st respondent shall consider the same and pass fresh orders, in accordance with law, after affording a reasonable opportunity of hearing to the petitioner.

10. Considering the submission coupled with an endorsement made by the learned counsel for the petitioner, W.P.No.33000 of 2025 is dismissed as not pressed. There shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

11.09.2025

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

To

1.The Assistant Commissioner (ST),
Velacherry Assessment Circle,
Integrated Building for Commercial
Taxes and Registration Department,
Room No.222, 2nd Floor, Nandanam,
Chennai – 600 035.

2.The Deputy Commissioner (Appeal),
Chennai – 1 GST, 3rd Floor, CT Annex Building,
No.1, Greams Road, Thousand Lights,
Chennai – 600 006.

MOHAMMED SHAFFIQ, J.

mrr

W.P.Nos.32998 & 33000 of 2025

11.09.2025