IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 15.07.2025

CORAM

THE HONOURABLE MR. JUSTICE KRISHNAN RAMASAMY

Writ Petition No.35695 of 2024
and
Writ Miscellaneous Petition No.38546 of 2024

Lalitha Ragunathan ... Petitioner

..Vs..

Commercial Tax Officer
Mandaveli Assessment Circle,
4th Floor, Integrated CT & R Buildings,
571, Anna Salai,
Nandanam, Chennai – 600 035. ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a writ of Certiorarified Mandamus to call for the records and directing the respondent to quash the impugned Demand Order under Section 73 of the Central Goods and Services Tax Act, 2017 dated 12th July 2023, for the financial year 2020-21 having the reference No.ZD3307230475883.

For Petitioner : Dr.M.Sathya Kumar

For Respondent : Mr.C.Harsha Raj,
Special Government Pleader (Taxes)

ORDER

The challenge was made against the impugned assessment order dated 12th July 2023.

2. The main contention raised by the learned counsel for the petitioner is that in this case, the Show Cause Notice issued by the respondent was not in the proper format.

3. By referring the Circular No.1053/02/2017-CX dated 10.03.2017, the learned counsel for the petitioner would submit that in this case, the show cause notice dated 13.03.2023 was not issued in accordance with the aforesaid circular and hence, he requests this Court to quash the said show cause notice.

4. Per contra, the learned Special Government Pleader appearing on behalf of the respondent submits that the the aforesaid circular was issued for the period prior to the commencement of the GST regime. As per circular dated 10.03.2017, there was no prescribed format of Form GST DRC – 01. However, after the commencement of GST, a specific format came to be prescribed for issuance of show cause notices in Form GST DRC-01 & Form

GST DRC-01A and therefore, by following the said format, the respondent has issued the show cause notice in the present case. Hence, he prays for dismissal of this petition.

5. Heard the learned counsel for the petitioner and the learned Special Government Pleader, appearing on behalf of the respondent and also perused the materials available on record.

6. In the case on hand, the main contention of the petitioner is that in this case, the Show Cause Notice issued to the petitioner was not issued by the respondent in the proper format as mentioned in the Circular No.1053/02/2017-CX dated 10.03.2017.

7. As rightly contended by the respondent, the circular, referred by the petitioner, was issued during the period of pre-GST regime. However, after the commencement of GST regime, i.e., after 01.07.2017, a specific format was prescribed for issuance of show cause notices in Form GST DRC-01 & Form GST DRC-01A. When such being the case, the Show Cause Notice is required to be issued in the prescribed format, i.e., either in Form GST DRC-01 or in

Form GST DRC-01A.

8. In the absence of such specific format, the petitioner can very well raise the issue of non-compliance of circular dated 10.03.2017 by the respondent while issuing the show cause notice. However, when a specific format has already been prescribed as stated above, the respondents are bound to follow the same. In such case, this Court does not find any substances in the submissions of the learned counsel for the petitioner. Therefore, finding no merits in the grounds raised by the petitioner, this Court is inclined to dismiss the present petition.

9. In the result, this writ petition is dismissed. No costs. Consequently, the connected miscellaneous petition stands closed.

15.07.2025

ssi
Index : Yes
Speaking Order : Yes /No
Neutral Citation Case: Yes/No

KRISHNAN RAMASAMY, J.

nsa/ssi

To:

The Commercial Tax Officer
Mandaveli Assessment Circle,
4th Floor, Integrated CT & R Buildings,
571, Anna Salai, Nandanam, Chennai – 600 035.

W.P.No.35695 of 2024

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