



WEB COPY



W.P. No. 35751 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 22.09.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. No. 35751 of 2025
and
W.M.P. Nos. 40012 & 40014 of 2025

M/s. Trendy Collection,
Represented by its Proprietor,
Jabarali Yusufali

... Petitioner

Vs.

The Deputy State Tax Officer,
Royapuram Assessment Circle,
Room No:212, 2nd Floor, Integrated Commercial Taxes
Offices Building, Chennai North Division,
No.32, Elephant Gate Bridge Road,
Chennai – 600 003, Tamil Nadu.

... Respondent

Writ Petition is filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records lading to the issuance of impugned order Reference No.ZD330125098310R dated 11.01.2025 along with connected proceedings GSTIN: 33ADPPY4334H1Z6/2020-2021 dated 11.01.2025, by the Respondent herein and quash the same and direct the respondent to consider the matter afresh, after giving full and fair opportunity to the petitioner to submit its reply and after affording an opportunity of personal hearing to the petitioner.

For Petitioner : Mr. T.C. Prakash



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For Respondent : Mr. C. Harsharaj,
Special Government Pleader

ORDER

This Writ Petition is disposed of at the time of admission with the consent of the learned counsel for the Petitioner and the learned Special Government Pleader who takes notice on behalf of the Respondent.

2. In this Writ Petition, the Petitioner has challenged the impugned Assessment Order dated 11.01.2025 which was preceded by a Show Cause Notice in DRC-01 dated 25.11.2024.

3. The specific case of the Petitioner is that the Petitioner had voluntarily surrendered the registration and the registration was cancelled on 29.05.2023 and thus, the Petitioner was unaware of the fact that the Petitioner had been issued with the notice in DRC-01 dated 25.11.2024. It is therefore submitted that the Petitioner had not filed a reply to the notice in DRC-01 dated 25.11.2024 and thus, has suffered the impugned order under Section 73 dated 11.01.2025.



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4. Learned counsel for the Petitioner would submit that since the registration had been cancelled on 29.05.2023, the notice in DRC-01 ought to have been communicated by way of RPAD in terms of Section 169(1)(b) of CGST Act.

5. Learned counsel for the Petitioner has also placed reliance on the circular issued by the Central Board of Excise and Customs (CBEC) dated 10.03.2017 in Circular No.1053/02/2017-CX.

6. Having considered the submissions made by the learned counsel for the Petitioner and the learned Special Government Pleader for the Respondent, this Court is inclined to set aside the impugned order dated 11.01.2025 and remit the case back to the Respondent to pass a fresh order on merits subject to the Petitioner depositing 25% of the disputed tax in cash within a period of 30 days from the date of receipt of copy of this order.

7. Simultaneously, the Petitioner shall file a reply to the Show Cause Notice in DRC-01 dated 25.11.2024 together with requisite documents to substantiate the case by treating the impugned order dated 11.01.2025 as addendum to the Show Cause Notice dated 25.11.2024 within a period of 30



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days from the date of receipt of copy of this order.

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8. The Respondent shall proceed to pass a fresh order subject to the Petitioner complying with the stipulated conditions. In case, the Petitioner fails to comply with any of the stipulated conditions, the Respondent is at liberty to proceed against the Petitioner in the manner known to law as if this Writ Petition was dismissed *in limine* today.

9. Accordingly, this Writ Petition is disposed of. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

22.09.2025

Index : Yes/No

Neutral Citation : Yes/No

AT

To

The Deputy State Tax Officer,
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C.SARAVANAN, J.

AT

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