



WEB COPY

WP Nos. 40312 of 2025



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30-10-2025

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP Nos. 40312 of 2025

and WMP.Nos.45278 and 45280 of 2025

M/s.Skylift Cargo Private Limited

Represented by its

Joint Managing Director /

Authorised Representative

Mr. T. Senthilkumaran

New No.23 Thanikachalam Road

T Nagar, Chennai 17

Petitioner(s)

Vs

The State Tax Officer

T.Nagar Assessment circle,

Central III, Chennai Central,

46 Greenways Road, RA Puram,

Chennai 600 028

Respondent(s)

PRAYER

call for the records pertaining to the Impugned Order dated 25.02.2025 issued in GSTIN/33AAACS4653A1ZW/2020-21 and passed by the Respondent and quash the same.

For Petitioner(s): Mr.Hari Radha Krishnan



for M/s.KNS Law Chambers

For Respondent: Mr.C.Harsharaj, SGP

ORDER

In this Writ Petition, the petitioner has challenged the impugned order dated 25.02.2025. The impugned order records that the petitioner was issued with notice in DRC-01, dated 22.11.2024.

2. The case of the petitioner is that the aforesaid notice was not uploaded and therefore the petitioner had no occasion to respond to the same. Therefore, the impugned order is liable to be interfered.

3. In fact, when this case came up for hearing on 28.10.2025, the learned Special Government Pleader for the respondent was directed to verify whether the notice was uploaded or not.

4. The learned Special Government Pleader for the respondent fairly



concedes that there is some confusion prevailing with the same and therefore,
the matter can be remitted back.

5. Having considered the submissions of the learned counsel for the petitioner and the learned counsel for the respondent, I am inclined to remit the case back to the respondent as copy of the notice in DRC-01 is not available even today. Under these circumstances, the impugned order which stands quashed shall be treated as a show cause notice and the petitioner shall file reply to the same within a period of 30 days from the date of receipt of a copy of this order. The respondent thereafter proceed to pass final order on merits.

6. The Writ Petition stands disposed of with the above directions.

No costs. Consequently, connected miscellaneous petitions are closed.

30-10-2025

pvs

Index: Yes/No

Speaking/Non-speaking order

Internet: Yes

Neutral Citation: Yes/No

To



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The State Tax Officer
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Chennai 28



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C.SARAVANAN J.

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