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W.P.No.44332 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.11.2025

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THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.44332 of 2025
and
W.M.P.Nos.49452 & 49455 of 2025

M/s.St.Peter and Paul Sea Food Exports Pvt Ltd.,
Represented by its Managing Director
Mr.M.Joseph Jegan
No.61/30, 2nd Street, Kasi Garden,
Royapuram, Chennai – 600 013.

... Petitioner

Vs.

The Assistant Commissioner (ST) (FAC),
Royapuram Assessment Circle,
Integrated Commercial Taxes Office Complex
Room No.212, 2nd Floor, No.32,
Elephant Gate Bridge Road,
Vepery, Chennai – 600003.

... Respondent

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records relating to the impugned proceedings of the Respondent in GSTIN: 33AAPCS9197N1Z9/2020-2021 dated 10.02.2025, and the connected Order under Section 73 dated 10.02.2025 and the summary of the order in form GST DRC-07 bearing Reference No. ZD330225090351R dated 10.02.2025



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and quash the same as being passed contrary to the provisions of the Central Goods and Services Tax Act, 2017 read with the provisions of the Tamil Nadu Goods and Services Tax Act, 2017, and also in violation of the principles of natural justice.

For Petitioner : Mr.P.Rajkumar

For Respondent : Mr.C.Harsha Raj
Special Government Pleader

ORDER

Mr.C.Harsha Raj, learned Special Government Pleader, takes notice for the respondent.

2. With the consent of the learned counsel for the petitioner and learned Special Government Pleader for the respondent, this writ petition is being disposed of at the time of admission.

3. In this writ petition, the petitioner has challenged the impugned Order dated 10.02.2025 passed for the assessment year 2020-2021.

4. The impugned order was preceded by a show cause notice in DRC-01 dated 23.11.2024. A reading of the impugned order indicates that the



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order has been passed as the petitioner failed to furnish relevant documents to substantiate their case, even though the petitioner filed a reply to the notice.

5. Considering the fact that the tax, interest and penalty demanded under the impugned order have already been recovered from the petitioner, the case is remitted back to the respondent to pass a fresh order, subject to the petitioner uploading the relevant documents within a period of thirty (30) days from the date of receipt of a copy of this order to substantiate the defence taken in their reply / response to the show cause notice dated 23.11.2024. The petitioner may also file an additional reply, if needed, within such time.

6. If the petitioner uploads such documents / files such a reply within the above stipulated time, the respondent shall proceed to pass fresh orders on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months of such compliance. It is needless to state that, before passing any such orders, the petitioner shall be heard.

7. Subject to the petitioner complying with the above stipulations and not being in arrears of any other amount barring the amount demanded under



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the impugned order, the bank account of the petitioner, which was attached, shall stand lifted.

8. In case the petitioner fails to comply with any of the stipulations, the respondent shall proceed against the petitioner in the manner known to law.

9. Accordingly, this Writ Petition stands disposed of. Consequently, connected miscellaneous petitions are closed. No costs.

18.11.2025

raja

Neutral Citation : Yes / No

To

The Assistant Commissioner (ST) (FAC),
Royapuram Assessment Circle,
Integrated Commercial Taxes Office Complex
Room No.212, 2nd Floor, No.32,
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C.SARAVANAN, J.

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