IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.11.2025

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THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.43753, 43758 & 43762 of 2025
and
W.M.P.Nos.48853, 48857, 48861, 48863, 48870 & 48872 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 in both W.Ps

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 in both W.Ps

Prayer in W.P.No.43753 of 2025: 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: 33AAPCS9197N1Z9/2017-18(July 2017) dated 23.09.2024 and the connected order under Section 74 dated 23.9.2024 and the summary of the order in Form GST DRC-07 bearing Reference No. ZD3309241569530 dated

23.09.2024 and quash all the impugned proceedings as barred by limitation, passed contrary to section 74 of the CGST/TNGST Act, 2017, passed without granting personal hearing as per section 75(4) of the CGST/TNGST Act, 2017 and against the principles of natural justice.

Prayer in W.P.No.43758 of 2025: 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: 33AAPCS9197N1Z9/2017-18(November 2017) dated 23.09.2024 and the connected order under Section 74 dated 23.9.2024 and the summary of the order in Form GST DRC-07 bearing Reference No. ZD3309241569043 dated 23.09.2024 and quash all the impugned proceedings as barred by limitation, passed contrary to section 74 of the CGST/TNGST Act, 2017, passed without granting personal hearing as per section 75(4) of the CGST/TNGST Act, 2017 and against the principles of natural justice.

Prayer in W.P.No.43762 of 2025: 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: 33AAPCS9197N1Z9/2017-18(February 2018) dated 19.9.2024 and the connected order under Section 74 dated 19.9.2024 and the summary of the order in Form GST DRC-07 bearing Reference No. ZD330924125071R dated 19.09.2024 and quash all the impugned proceedings as barred by limitation, passed contrary to section 74 of the CGST/TNGST Act, 2017, passed without granting personal hearing as per section 75(4) of the CGST/TNGST Act, 2017 and against the principles of natural justice.

For Petitioner in both W.Ps : Mr.P.Rajkumar

For Respondent in both W.Ps : Mr.C.Harsha Raj
Special Government Pleader

COMMON ORDER

Mr.C.Harsha Raj, learned Special Government Pleader, takes notice for the respondent in all the writ petitions.

2. By this Common Order, these writ petitions are being disposed of at the time of admission with the consent of the learned counsel for the petitioner and learned Special Government Pleader for the respondent.

3. In these writ petitions, the petitioner has challenged the respective impugned orders as detailed below:

S.No.	Writ Petition No.	Assessment Year	Date of Show Cause Notice	Date of impugned Order
1.	43753 of 2025	2017-2018 (Jul 2017)	08.09.2023	23.09.2024
2.	43758 of 2025	2017-2018 (Nov 2017)	08.09.2023	23.09.2024
3.	43762 of 2025	2017-2018 (Feb 2018)	08.09.2023	19.09.2024

4. The impugned orders were preceded by the respective show cause notices in DRC-01 dated 08.09.2023. A reading of the impugned orders indicates that the orders have been passed as the petitioner failed to furnish documents to substantiate their cases, even though the petitioner filed a reply to the show cause notices.

5. Considering the fact that the tax, interest and penalty demanded under the respective impugned orders have already been recovered from the petitioner, the cases are remitted back to the respondent to pass fresh orders, subject to the petitioner uploading the requisite 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 respective show cause notices dated 08.09.2023. 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 the respective impugned orders, 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, these Writ Petitions stand disposed of. Consequently, connected miscellaneous petitions are closed. No costs.

18.11.2025

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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,
Elephant Gate Bridge Road,
Vepery, Chennai – 600003.

C.SARAVANAN, J.

raja

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