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W.P.No.43743 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.43743 of 2025

and

W.M.P.Nos.48800 & 48801 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.

1. 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.

2. The Deputy Commissioner (GST) Appeals
Chennai – I,
2nd Floor, PAPJM Building (Main Building)
Greaves Road, Chennai – 600 006.

... Respondents

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



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impugned proceedings of the first respondent in GSTIN/33AAPCS9197N1Z9/2019-2020 dated 22.08.2024, and the connected Order under Section 73 of the CGST/TNGST Act, 2017, also dated 22.08.2024, together with the Summary of the Order in Form GST DRC-07 bearing Reference No. ZD330824201421X dated 22.08.2024 and the consequential order dated 06.05.2025 passed by the second respondent in Form GST APL-02 and quash all the impugned proceedings as passed contrary to section 75(6) & 75(7) of the CGST/TNGST Act, 2017 also without granting personal hearing as provided under section 75(4) of the CGST/TNGST Act, 2017.

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

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

ORDER

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

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



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3. In this writ petition, the petitioner has challenged the impugned order dated 22.08.2024 passed for the assessment year 2019-2020.

4. The impugned order was preceded by a show cause notice in DRC-01 dated 11.12.2023. A reading of the impugned order indicates that the 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 1st 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 11.12.2023. 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 1st respondent shall proceed to pass fresh orders on merits and in accordance with law as expeditiously as possible, preferably,



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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 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 respondents 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

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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.



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C.SARAVANAN, J.

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