



WEB COPY



W.P.Nos.43714 & 43721 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.Nos.43714 & 43721 of 2025

and

W.M.P.Nos.48813, 48816, 48820 & 48822 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.43714 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: 33AAPCS9197N1Z9/2019-20, the consequential Order under Section 73(9) dated 22.08.2024, and the Summary of the Order in Form DRC-07 bearing Reference No. ZD330824201619E dated 22.08.2024, and quash all the



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impugned proceedings as passed contrary to the provisions of the CGST/TNGST Act, 2017, and against the principles of natural justice.

Prayer in W.P.No.43721 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: 33AAPCS9197N1Z9/2019-20, the consequential Order under Section 73(9) dated 22.08.2024, and the Summary of the Order in Form DRC-07 bearing Reference No. ZD3308242017788 dated 22.08.2024, and quash all the impugned proceedings as passed contrary to the provisions of the CGST/TNGST Act, 2017, and against the principles of natural justice.

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

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

COMMON ORDER

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



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3. In these writ petitions, the petitioner has challenged the respective impugned orders dated 22.08.2024 passed for the assessment year 2019-2020.

4. The impugned orders were preceded by the respective show cause notices in DRC-01 dated 22.05.2024. 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 notices.

5. Considering the fact that the tax, interest and penalty demanded under the impugned orders have already been recovered from the petitioner, the cases are remitted back to the respondent to pass a fresh order, 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 22.05.2024. 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



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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),

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C.SARAVANAN, J.

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