



with short commentary



*W.P.Nos.22369, 22370, 22374, 22378 and 22381 of 2023*

DRC 01 and DRC 07 should be  
uploaded in Additional Notices and Orders.  
This is the correct place.

That apart, it is submitted that the notices were uploaded,  
although under the heading meant for 'Additional Notices and  
Orders',

WEB COPY IN THE **HIGH COURT OF JUDICATURE AT MADRAS**

DATED : **31.07.2023**

CORAM :

**THE HONOURABLE MR.JUSTICE C.SARAVANAN**

W.P.Nos.22369, 22370, 22374, 22378 and 22381 of 2023

and

W.M.P.Nos.21753, 21754, 21756, 21757, 21759, 21762, 21768, 21769,  
21772 and 21773 of 2023

M/s. **Sabari Infra Private Limited**,  
Represented by its General Manager-Finance

... Petitioner  
in all W.Ps

Vs.

**Assistant Commissioner (ST)**,  
Valluvarkottam Assessment Circle, Zone-VI,  
Chennai Central,  
No.10, Palaniappa Maaligai,  
Greens Road, Chennai - 600 006.

... Respondent  
in all W.Ps

Prayer in **W.P.No.22369 of 2023**: Writ Petition filed under Article 226 of the  
Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to  
call for the records of the respondent in Order in Reference  
No.ZD330423148157K passed under Section 74 of the TNGST Act, 2017  
for the period 2017-2018 dated 29.04.2023 **and quash the same as illegal and  
not in accordance with law** and consequently direct the respondent to



*W.P.Nos.22369, 22370, 22374, 22378 and 22381 of 2023*

conduct fresh assessment proceedings after providing a reasonable opportunity of hearing to the petitioner in accordance with law.

Prayer in W.P.No.22370 of 2023: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records of the respondent in Order in Reference No.ZD330423148300Z passed under Section 74 of the TNGST Act, 2017 for the period 2018-2019 dated 29.04.2023 and quash the same as illegal and not in accordance with law and consequently direct the respondent to conduct fresh assessment proceedings after providing a reasonable opportunity of hearing to the petitioner in accordance with law.

Prayer in W.P.No.22374 of 2023: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records of the respondent in Order in Reference No.ZD3304231480120 passed under Section 74 of the TNGST Act, 2017 for the period 2019-2020 dated 29.04.2023 and quash the same as illegal and not in accordance with law and consequently direct the respondent to conduct fresh assessment proceedings after providing a reasonable opportunity of hearing to the petitioner in accordance with law.

Prayer in W.P.No.22378 of 2023: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records of the respondent in Order in Reference No.ZD330423148080X passed under Section 74 of the TNGST Act, 2017



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*W.P.Nos.22369, 22370, 22374, 22378 and 22381 of 2023*

for the period 2020-2021 dated 29.04.2023 and quash the same as illegal and not in accordance with law and consequently direct the respondent to conduct fresh assessment proceedings after providing a reasonable opportunity of hearing to the petitioner in accordance with law.

Prayer in W.P.No.22381 of 2023: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records of the respondent in Order in Reference No.ZD330423147804I passed under Section 74 of the TNGST Act, 2017 for the period 2021-2022 dated 29.04.2023 and quash the same as illegal and not in accordance with law and consequently direct the respondent to conduct fresh assessment proceedings after providing a reasonable opportunity of hearing to the petitioner in accordance with law.

For Petitioner : Mr.R.Sivaraman  
(In all W.Ps)

For Respondent : Mr.T.N.C.Kaushik  
(In all W.Ps) Additional Government Pleader

### **COMMON ORDER**

Mr.T.N.C.Kaushik, learned Additional Government Pleader takes notice on behalf of the respondent.



W.P.Nos.22369, 22370, 22374, 22378 and 22381 of 2023

2. The petitioner has challenged the impugned orders bearing

Ref.Nos.ZD330423148157K, ZD330423148300Z, ZD3304231480120, ZD330423148080X and ZD330423147804I dated 29.04.2023 passed by the respondent for the Assessment Years 2017-2018 to 2021-2022.

3. The only ground on which, the impugned orders are under challenge is that the notices, which preceded the impugned orders were hosted in the Dashboard of the petitioner meant for 'Additional Notices and Orders' whereas, the notices should have been hosted by the respondent in the Dashboard for 'View Notices and Orders'.

4. The learned counsel for the petitioner has drawn attention to the manual copy given by the respondent in the web portal, which reads as under:-

***"How can I view or download the notices and demand orders issued by the GST tax authorities?"***

***To view or download the notices and demand orders issues by the GST tax authorities, perform the following steps:***

***1. Access the [www.gst.gov.in](http://www.gst.gov.in) URL. The GST Home page is displayed.***

***2. Login to the GST Portal with valid credentials.***



W.P.Nos.22369, 22370, 22374, 22378 and 22381 of 2023

**3. Click the Services > User Services > View Notices and Orders command."**

5. It is submitted that had the notice been uploaded in the correct place, the petitioner would have seen it and replied to the same and participated in the proceedings. Since the Notices and the Orders were hosted in the Dashboard of the petitioner meant for "Additional Notices and Orders", the petitioner failed to notice and file a reply to the Show Cause Notice.

6. On the other hand, the learned Additional Government Pleader for the respondent would submit that the impugned orders are all dated 29.04.2023. The petitioner still has time to file an appeal before the Appellate Commissioner under Section 107 of the respective GST Acts.

7. That apart, it is submitted that the notices were uploaded, although under the heading meant for 'Additional Notices and Orders', it is submitted that there was no violation of principles of natural justice, they were communicated to the petitioner and therefore, the impugned orders do not call for any interference. Hence, prays for dismissal of the writ petitions.



*W.P.Nos.22369, 22370, 22374, 22378 and 22381 of 2023*

8. I have considered the arguments advanced by the learned counsel for the petitioner and the learned Additional Government Pleader for the respondent.

9. The problem has arisen on account of the complex architecture of the web portal. It has been designed to facilitate easy access of informations. It has however resulted in the petitioner failing to notice the notice that was issued to the petitioner prior to the impugned order on 20.03.2023. It went unnoticed by the petitioner, as a result of which, the impugned orders have been passed on 29.04.2023.

10. Considering the above, the impugned orders are quashed and the case is remitted back to the respondent to pass a fresh order within a period of 60 days from the date of receipt of a copy of this order.

11. The impugned orders which stand quashed shall be treated as a corrigendum to the notices dated 29.04.2023. The petitioner shall file its reply to the Show Cause Notice within a period of 30 days from the date of receipt of a copy of this order.



W.P.Nos.22369, 22370, 22374, 22378 and 22381 of 2023

**WEB COPY**12. The Writ Petitions stand allowed with the above observations. No costs. Consequently, connected Writ Miscellaneous Petitions are closed.

**31.07.2023**

Index : Yes/No  
Internet : Yes/No  
Speaking Order/Non-Speaking Order  
Neutral Citation : Yes/No

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To

Assistant Commissioner (ST),  
Valluvarkottam Assessment Circle, Zone-VI,  
Chennai Central,  
No.10, Palaniappa Maaligai,  
Greens Road, Chennai - 600 006.



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*W.P.Nos.22369, 22370, 22374, 22378 and 22381 of 2023*

**C.SARAVANAN, J.**

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and  
W.M.P.Nos.21753, 21754, 21756, 21757, 21759,  
21762, 21768, 21769, 21772 and 21773 of 2023

31.07.2023

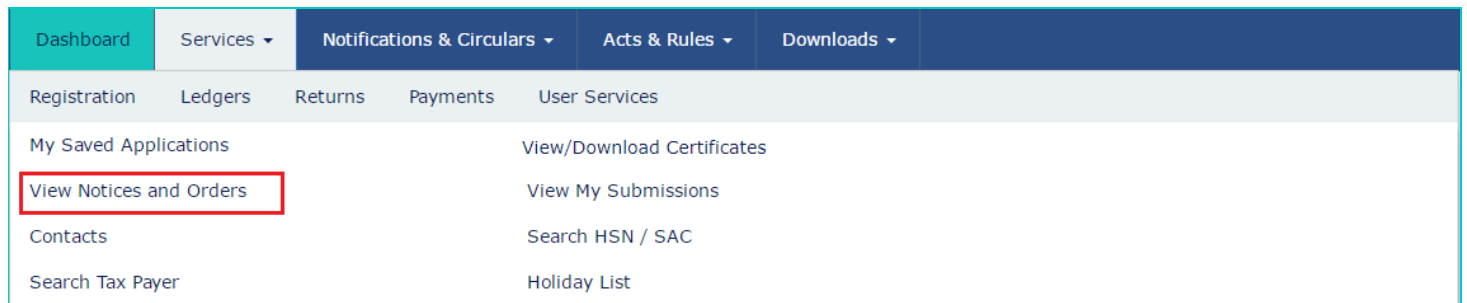


# Manual > View/ Download Notices and Demand Orders

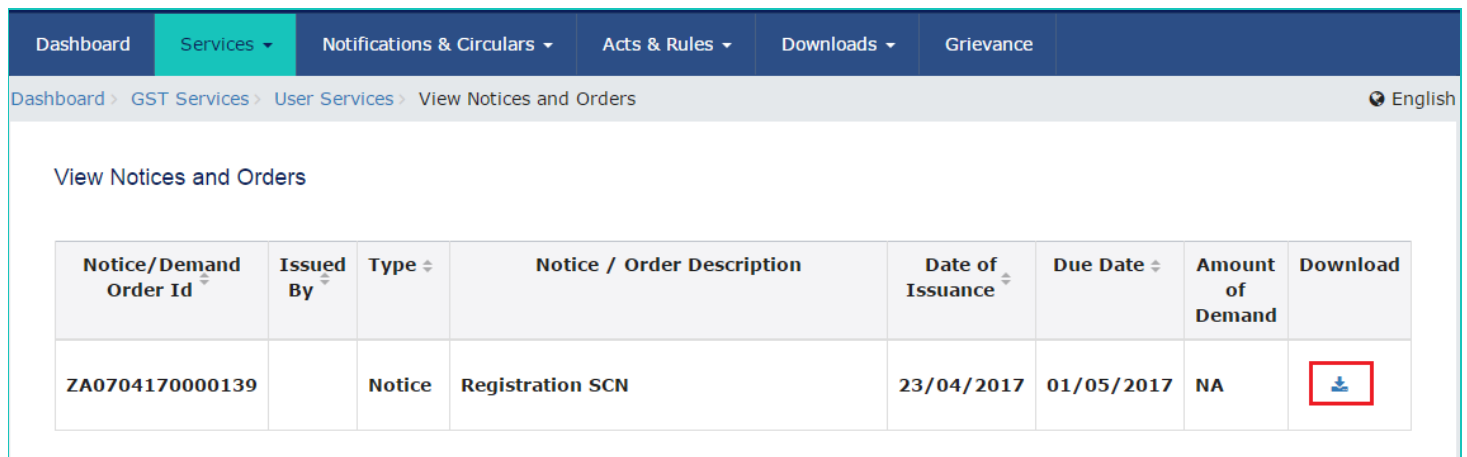
## How can I view or download the notices and demand orders issued by the GST tax officer?

To view or download the notices and demand orders issued by the GST tax authorities, perform the following steps:

1. Access the [www.gst.gov.in](http://www.gst.gov.in) URL. The GST Home page is displayed.
2. Login to the GST Portal with valid credentials.
3. Click the **Services > User Services > View Notices and Orders** command.



All the notices and demands issued to the taxpayer for the last one year is displayed on the screen in chronological order (Descending).




Note: You can view or download any of the documents by clicking the **Download** link.

## How can I view additional orders/notices issued by the tax officer?

To view additional orders/notices issued by the tax officer, perform following steps:

1. Access the [www.gst.gov.in](http://www.gst.gov.in) URL. The GST Home page is displayed.
2. Login to the portal with valid credentials.
3. Dashboard page is displayed. Click **Dashboard > Services > User Services > View Additional Notices/Orders**

Skip to Main Content A\* A



# Goods and Services Tax

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Dashboard
Services
GST Law
Search Taxpayer
Help
e-Way Bill System

Registration
Ledgers
Returns
Payments
User Services
Refunds

<p>My Saved Applications</p> <p>View/Download Certificates</p> <p>View My Submissions</p> <p>Search HSN / Service Classification Code</p> <p>Feedback</p> <p>Generate User Id for Advance Ruling</p> <p>View My Submitted LUTs</p> <p>Engage / Disengage GST Practitioner (GSTP)</p> <p style="border: 1px solid red; padding: 2px;">View Additional Notices/Orders</p>	<p>My Applications</p> <p>View Notices and Orders</p> <p>Contacts</p> <p>Holiday List</p> <p>Grievance / Complaints</p> <p>Furnish Letter of Undertaking (LUT)</p> <p>Locate GST Practitioner (GSTP)</p> <p>ITC02-Pending for action</p>
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4. **Additional Notices and Orders** page is displayed. All orders/notices are displayed in descending order. Using the Navigation buttons provided below, search for the orders/notices you want to view. Click the **View** hyperlink to go to the Case Details screen of that particular order/notice.

Dashboard Additional Notices and Orders

Type of Notice/Order	Description	Ref ID	Date of Issuance	Action
Transition Form 1	TRAN1 Order Issued	ZA180818000169D	12/12/2022	<a href="#">📄</a>
RECTIFICATION OF ORDERS	Notice for seeking additional information	ZA180818000168F	18/08/2018	<a href="#">View</a>
RECTIFICATION OF ORDERS	Application Rejected	ZA180818000150W	17/08/2018	<a href="#">View</a>
RECTIFICATION OF ORDERS	Order Rectified	ZA180818000149F	17/08/2018	<a href="#">View</a>
RECTIFICATION OF ORDERS	Intimation of Adjudgment	ZA180818000148H	17/08/2018	<a href="#">View</a>
RECTIFICATION OF ORDERS	Issuance of Reminder	ZA180818000147J	17/08/2018	<a href="#">View</a>
RECTIFICATION OF ORDERS	Notice for seeking additional information	ZA180818000146L	17/08/2018	<a href="#">View</a>
DETERMINATION OF TAX	Order for Determination of Tax	ZA180818000118K	16/08/2018	<a href="#">View</a>
DETERMINATION OF TAX	Statement and Summary thereof in Form GST DRC-02	ZA180818000116O	16/08/2018	<a href="#">View</a>
DETERMINATION OF TAX	Order for proceedings dropped	ZA180818000115Q	16/08/2018	<a href="#">View</a>

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5. **Case Details** page is displayed. From this page, you can click on the tabs provided at the left-hand side of the page to view and download their related details.

Dashboard > Services > User Services > My Applications > **Case Details**

ARN <b>AD180818000032F</b>	GSTIN/UID/Temporary ID <b>18AJIPA1572EAZB</b>	Date Of Application/Case Creation <b>10/08/2018</b>	Status <b>Order rectified</b>
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- APPLICATIONS**
- NOTICES
- REPLIES
- ORDERS

Type of Documents	View Documents
-NA-	-NA-

BACK