



with short commentary



Correct tab is Additional Notices and Orders

W.P.No.26457 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

WEB COPY

DATED : 11.09.2023

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.26457 of 2023

and

W.M.P.Nos.25865 and 25867 of 2023

M/s. East Coast Constructions and Industries Limited,
Represented by its General Manager-Finance
S.Suresh,
No.4, IDM Building, Moores Road,
Chennai - 600 006.

... Petitioner

Vs.

Assistant Commissioner (ST)
Nungambakkam,
Zone-IV: Chennai Central,
Chennai - 600 031.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of order under section 73 bearing No.ZD330523028142Y dated 08.05.2023 and summary of the order in Form GST DRC-07 bearing No.ZD330523028142Y dated 08.05.2023 passed by the respondent and quash the same as arbitrary and illegal.



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For Petitioner : Mr.Joseph Prabakar

For Respondent : Mr.C.Harsharaj
Additional Government Pleader

ORDER

Mr.C.Harsharaj, learned Additional Government Pleader takes notice on behalf of the respondent.

2. The petitioner is aggrieved by the impugned Assessment Order bearing Ref.No.ZD330523028142Y dated 08.05.2023.

3. The impugned Assessment Order has preceded the following notices:-

- (i) Notice in Form GST ASMT-10 dated 21.03.2022.
- (ii) Notice in Form GST DRC-01A dated 19.08.2022.
- (iii) Notice in Form GST DRC-01 dated 27.10.2022.

4. The petitioner has not replied to the notices in Form GST DRC-01A and Form GST DRC-01 and therefore, the impugned Assessment Order has been passed on 08.05.2023.



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WEB COPY5. The grievance of the petitioner is that right from the inception of GST with effect from 01.07.2017 all along notices/communications were sent/hosted to the petitioner's Dashboard meant for "View Notices and Orders". However, of late, the respondent has started hosting these notices/communications in "View Additional Notices and Orders" in the Dashboard and thus, the petitioner has failed to notice the notices in Form GST DRC-01A and Form GST DRC-01 dated 19.08.2022 and 27.10.2022.

6. The learned Additional Government Pleader for the respondent would submit that the writ petition is devoid of merits and is therefore liable to be dismissed as there is a proper communication of notices in accordance with Section 169 of the Tamil Nadu Goods and Services Tax (TNGST) Act, 2017.

7. The learned Additional Government Pleader would further submit that the petitioner be allowed to work out its remedy before the Appellate Authority under Section 107 of the TNGST Act, 2017.



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WEB COPY8. That apart, it is submitted that the notices in Form GST DRC-01 dated 27.10.2022 is categorical wherein, it has specified the date within which, the petitioner has to reply i.e., "Date by which reply has to be submitted" by 28.11.2022. It is submitted that the petitioner could have replied to the same within such time.

9. The learned Additional Government Pleader further submitted that the notices in Form GST DRC-01A and Form GST DRC-01 dated 19.08.2022 and 27.10.2022 were also sent to the petitioner through post, although the same is not required under Section 169 of the TNGST Act, 2017. Hence, prays for dismissal of the writ petition.

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



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11. The dispute is on account of mismatch between the details in Form GSTR-1 and Form GSTR-3B. The discrepancy appears to arise on account of the amount deducted by the deductor and declared in Form GSTR-7 which requires to be explained by the petitioner.

12. Court is of the view, the petitioner therefore deserves a fair chance as admittedly there appears to be a discrepancy in the turn over pointed out in Form GST ASMT-10 dated 21.03.2022. and in Form GSTR-1 and Form GSTR-3B.

13. Therefore, Court is not inclined to direct the petitioner to approach the Appellate Authority as the matter would require a proper consideration, so that in case of any other discrepancy, the matter can be later decided in hierarchy of the Appellate Forum prescribed under the TNGST Act, 2017.

14. Considering the above, the impugned order is set aside and the case is remitted back to the respondent to pass a fresh order on merits and in accordance with law within a period of three months from the date of receipt of a copy of this order.



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WEB COPY15. The respondent is also directed to address the issue arising out of the hosting of information in the Menu in Dashboard for "View Additional Notices and Orders" when already there is another drop Menu for "View Notices and Orders", which was all along since inception used for communicating notices in various forms and orders.

16. This Writ Petition is disposed of with the above observations. No costs. Consequently, connected Writ Miscellaneous Petitions are closed.

11.09.2023

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

arb

To

Assistant Commissioner (ST)
Nungambakkam,
Zone-IV: Chennai Central,
Chennai - 600 031.



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C.SARAVANAN, J.

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and

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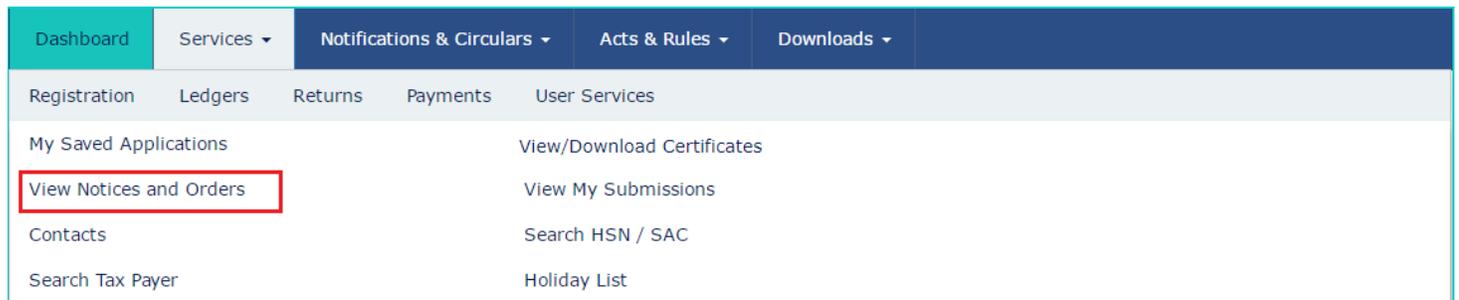
11.09.2023

Manual > View/ Download Notices and Demand Orders

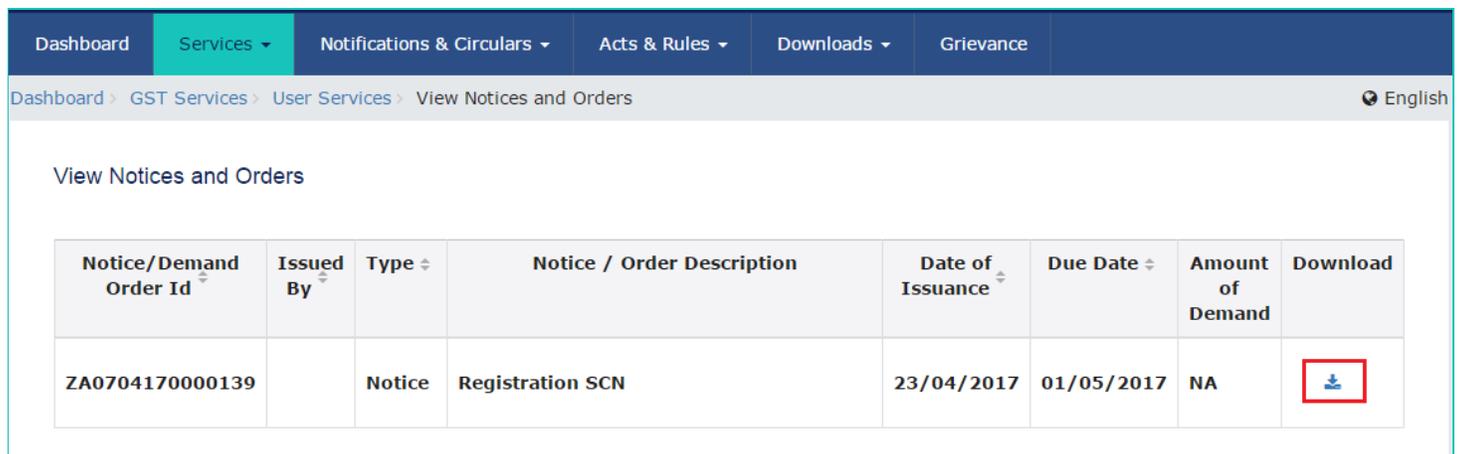
How can I view or download the notices and demand orders issued by the GST tax officer?

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 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 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

My Saved Applications	My Applications
View/Download Certificates	View Notices and Orders
View My Submissions	Contacts
Search HSN / Service Classification Code	Holiday List
Feedback	Grievance / Complaints
Generate User Id for Advance Ruling	Furnish Letter of Undertaking (LUT)
View My Submitted LUTs	Locate GST Practitioner (GSTP)
Engage / Disengage GST Practitioner (GSTP)	ITC02-Pending for action
View Additional Notices/Orders	

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	📄
RECTIFICATION OF ORDERS	Notice for seeking additional information	ZA180818000168F	18/08/2018	View
RECTIFICATION OF ORDERS	Application Rejected	ZA180818000150W	17/08/2018	View
RECTIFICATION OF ORDERS	Order Rectified	ZA180818000149F	17/08/2018	View
RECTIFICATION OF ORDERS	Intimation of Adjudgment	ZA180818000148H	17/08/2018	View
RECTIFICATION OF ORDERS	Issuance of Reminder	ZA180818000147J	17/08/2018	View
RECTIFICATION OF ORDERS	Notice for seeking additional information	ZA180818000146L	17/08/2018	View
DETERMINATION OF TAX	Order for Determination of Tax	ZA180818000118K	16/08/2018	View
DETERMINATION OF TAX	Statement and Summary thereof in Form GST DRC-02	ZA180818000116O	16/08/2018	View
DETERMINATION OF TAX	Order for proceedings dropped	ZA180818000115Q	16/08/2018	View

< 1 2 3 4 5 6 7 ... 22 >

10 25 50 100

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

Type of Documents	View Documents
-NA-	-NA-

BACK