

**IN THE HIGH COURT OF JHARKHAND AT RANCHI**  
**W.P.(T) No. 1309 of 2024**

M/s Rahman Sales, having its office at Church Road, Near Vikrant Chowk, Lower Bazar, Ranchi, through its proprietor Matiur Rahman, S/o Late Shakilur Rahman, R/o H. No. 100, Church Road, Lower Bazar, Ranchi ... .. Petitioner

## Versus

1. The State of Jharkhand, through the Secretary-cum-Commissioner, State Tax Department, Ranchi
2. Joint Commissioner of State Tax (Administration), Ranchi East Circle, Ranchi
3. Deputy Commissioner of State Tax, Ranchi East Circle, Ranchi
4. State Tax Officer, Ranchi East Circle, Ranchi

... Respondents

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**CORAM: HON'BLE THE CHIEF JUSTICE  
HON'BLE MR. JUSTICE RAJESH SHANKAR**

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| For the Petitioner  | : Mr. Zaid Imam, Advocate<br>Mr. Rameezul Abdin, Advocate              |
| For the Respondents | : Mr. Ashok Kumar Yadav, Sr. SC-II<br>Mr. Aditya Kumar, AC to Sr. SC-I |

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08/01.05.2025 In this writ petition, the petitioner has assailed the order as contained in Form GST DRC-07 dated 14.03.2019 pertaining to the period 2017-18, Form GST DRC-01 dated 10.12.2018 and also for quashing certain proceedings initiated subsequent to the inspection done on 01.12.2018 made in the premises of the petitioner in his absence.

**2.** It is the specific contention of the petitioner in the writ petition that after an inspection was done on the premises of the petitioner on 01.12.2018 pursuant to an order dated 29.11.2018, an inspection report was prepared allegedly, but at the time of inspection, the petitioner or his representative was not present; and the petitioner was directed to appear before the 4<sup>th</sup> respondent with records.

**3.** The petitioner contends that he could not appear

before the authority because of the ailment in his family and he was served with summary of an order in Form GST DRC-07 for the period July 2017 to March 2018 demanding tax, interest and penalty. The petitioner contends that before issuance of DRC-07, it did not receive any DRC-01 online. The petitioner further contends that issuance of pre-show cause notice in Form GST DRC-01A is mandatory under Section 73(1) of the Jharkhand Goods and Services Tax, 2017 (in short "JGST Act, 2017"). He also contends that DRC-07 was issued on 14.03.2019 at a reference number which was an invalid reference number.

**4.** It is further contended that according to the docket sheet maintained by the 4<sup>th</sup> respondent, DRC-07 was uploaded online, but due to technical error, there was a delay in such uploading.

**5.** Learned counsel for the petitioner also pointed out that an e-mail was issued to him on 14.03.2019, the date on which Form GST DRC-07 was issued asking the petitioner to access his dashboard on the portal to view/downloads/print the order, but there was no attachment of the DRC-07 order to that e-mail and that the same was not ever uploaded on the portal.

**6.** Though counsel for the respondents sought to contend that there was a delay in uploading Form DRC-07 on account of a technical glitch, the counter affidavit filed by the respondents does not show when actually the same was uploaded so that the petitioner may download the same.

**7.** It is only stated by respondents that DRC-07 along with

adjudication order has been passed/issued by following the provisions and procedures as enshrined in the JGST Act, 2017, but nowhere it is stated that the said order has been uploaded on the portal and was available on the date of its passing on 14.03.2019.

**8.** It is the duty of the respondents, who have passed the order, to upload it on the portal or communicate it to the petitioner otherwise on the petitioner's e-mail. In the light of the docket proceedings dated 14.03.2019 of the 4<sup>th</sup> respondent which indicates that DRC-07 was not uploaded on the very same day and in absence of any statement by the respondents as to when it was actually uploaded, it has to be held that there has been violation of the principles of natural justice on account of non-supply of the said order.

**9.** Therefore, the writ petition is allowed.

**10.** The order as contained in Form GST DRC-07 dated 14.03.2019 and the consequential proceedings are set-aside and the matter is remitted back to the 4<sup>th</sup> respondent to supply a copy of the same to the petitioner, provide a hearing to the petitioner and then pass an appropriate order in accordance with law and communicate to the petitioner.

**(M. S. Ramachandra Rao, C.J.)**

**(Rajesh Shankar, J.)**