



WEB COPY



W.P.No.14225 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24.05.2024

CORAM

THE HONOURABLE MR. JUSTICE P.B.BALAJI

W.P.No.14225 of 2024

and

W.M.P.Nos.15410 & 15412 of 2024

Kiri Decorators

Represented by its Proprietor S.Kiritharan

No.447, Akash Nagar Kovil Street

Gerugambakkam

Chennai 122

... Petitioner

Vs.

1.The Deputy State Tax Officer

Kundrathur Assessment Circle

Integrated GST Building

No.4/109, Chennai – Bangalore Highways

Varadharajapuram, Nazarathpet

Chennai 600 123

2.The Branch Manager

HDFC Bank Limited

Plot No.8, Arcot Road

Valasaravakkam

Chennai 87

... Respondents

Prayer: Petition filed under Article 226 of Constitution of India seeking Writ of

Certiorari calling for the records of the 1st Respondent proceedings in

GSTIN:33BJMPK1718H2ZA dated 23.12.2023 and quash the same.



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For Petitioner : Mr.D.Vijayakumar

For Respondents : Mrs.K.Vasanthamala (for R1)
Government Advocate

ORDER

The Writ Petition has been filed challenging the order of assessment dated 23.12.2023.

2. The grievance of the Petitioner is that he had cancelled the registration and thereafter he received the communication from the 2nd Respondent that the bank account has been attached for GST Tax arrears and only thereafter, he came to know about the impugned assessment order and he was not given an opportunity to put forth his contentions.

3. On the contrary, learned Government Advocate for the first Respondent objected to the averments set out in the affidavit and stated that the Petitioner never chose to appear for the enquiry and therefore, interference is not warranted.



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4. On going through the documents, I find that the impugned order has been passed on 23.12.2023 and though there is reference in the impugned order regarding show cause notice dated 23.09.2023 and personal hearing proceedings dated 10.11.2023, the Petitioner did not appear for the enquiry. It is seen that such notices were only uploaded in the portal and they were not served on the Writ Petitioner. Admittedly, Writ Petitioner has cancelled the Registration and thereafter it was unnecessary for him to view the portal to find out if there were any notices issued or uploaded in the portal.

5. In such circumstances, I am of the view that there has been deprivation of fair opportunity to the Writ Petitioner to object to the show cause notice and thus, I am now inclined to interfere with the assessment order. Consequently the impugned order is set aside, on condition that the Petitioner pays a sum of Rs.20,000/- (Rupees twenty thousand only) within a period of four weeks from the date of receipt of a copy of this order. On such payment of Rs.20,000/-, the first Respondent shall reopen the proceedings, afford an opportunity of personal hearing to the Writ Petitioner and pass orders on merits and in accordance with law, within a period of eight weeks thereafter.



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6.It is brought to the notice of this Court that the bank account of the Petitioner has been frozen. Therefore, there shall be an order raising the attachment of the Petitioner's bank account forthwith.

7.With the above direction, this Writ Petition is allowed. No costs. Consequently, connected Miscellaneous Petitions are closed.

24.05.2024

Index : Yes/No
Neutral citation : Yes/No
Speaking Order/Non-Speaking Order

nv/sai



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