IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 13.08.2024

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.22602 of 2024 &
W.M.P.Nos.24629 & 24630 of 2024

Tvl.The Grand Sweets and Snacks (Rajeswari Pugalendhi),
Rep. by its Proprietrix Rajeswari Pugalendhi,
No.24, 2nd Main Road, Gandhi Nagar,
Adyar, Chennai - 600 020. ... Petitioner

Vs.

The Assistant Commissioner (ST),
Kottupuram Assessment Circle,
Room No.213, 2nd Floor, Integrated CT & R Building,
571, Anna Salai, Nandanam,
Chennai - 600 035. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, to call for the records pertaining to the impugned order bearing Reference No.GSTIN:33AALPR8961Q1ZN/2017-18, dated 28.12.2023 passed by the respondent and quash the same and direct the respondent to lift the attachment of the bank account of the petitioner.

For Petitioner : Mr.Joseph Prabakar

For Respondent : Mr.V.Prashanth Kiran
Government Advocate (Taxes)

ORDER

This writ petition has been filed to quash the order of the respondent dated 28.12.2023 and for a direction to lift the attachment of the bank account of the petitioner.

2. Mr.V.Prashanth Kiran, learned Government Advocate (Taxes) takes notice on behalf of the respondent.

3. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

4. The learned counsel for the petitioner submits that all notices/communications were uploaded under the "Additional Notices Column" in the GST portal. However, the petitioner, being a small business concern, was not aware of the notices uploaded on the GST portal, and the accountant of the petitioner also failed to check the same, resulting in their failure to file a reply within the stipulated time. While so, without providing

any opportunity to the petitioner, the respondent passed the impugned order, which is in violation of the principles of natural justice. The learned counsel would also submit that the petitioner had already deposited 50% of tax before the authority concerned.

5. Heard the learned Government Advocate (Taxes) appearing for the respondent, who made his submissions supporting the order impugned herein.

6. It is evident from the pleadings and the documents placed before this Court that the respondent passed the order, which is impugned herein without providing an opportunity of personal hearing to the petitioner and hence, the same is in violation of the principles of natural justice. According to the petitioner, they had already paid 50% of the tax before the authority concerned.

7. In view of the above, this Court is of the opinion that it is just and necessary to provide an opportunity to the Petitioner to establish their case on merits and in accordance with law. Accordingly, the order impugned herein is set aside. Consequently, the attachment order shall stand lifted. The petitioner shall file their reply/objection along with the required

documents, if any, to the respondent within a period of two weeks from the date of receipt of a copy of this order. On filing of such reply/objection by the petitioner, the respondent shall consider the same after issuing a 14 days clear notice by fixing the date of personal hearing and thereafter pass appropriate orders on merits and in accordance with law, as expeditiously as possible.

8. With the above directions, the writ petition is disposed of. No costs. Consequently, the connected miscellaneous petitions are closed.

13.08.2024

Speaking/Non-speaking order
Index : Yes / No
Neutral Citation : Yes / No
r n s

KRISHNAN RAMASAMY.J.,

r n s

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