



WEB COPY



W.P.No.25810 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 05.09.2024

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THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.25810 of 2024 &
W.M.P.Nos.28182 to 28184 of 2024

R.B.Traders

... Petitioner

Vs.

1.The Deputy Commercial Tax Officer,
Pedunaickenpet:North-II:,
Chennai North,
No.208, 2nd Floor,
Integrated Commercial Taxes Building,
Chennai North Division,
No.32, Elephant Gate Bridge Road,
Chennai - 600 003.

2.The Assistant Commissioner (ST) (FAC),
Peddunaickenpet Assessment Circle,
Integrated Commercial Taxes Building,
No.32, Elephant Gate Bridge Road,
Chennai - 600 003.

3.The Branch Manager,
Karur Vysya Bank Main,
Chennai Branch,
Karur Vysya Bank,
P.B.No.1980, No.46, Armenian Street,
Chennai - 600 001.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India
praying to issue a Writ of Certiorari Mandamus, to call for the records in



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Reference Number:ZD330424001591Y/2018-19, dated 01.04.2024 on the file of the first respondent and quash the same as contrary to law, consequently direct the second and third respondents to defreeze the bank account namely the current account No.1153135000012114 & 1755135000017587 of the petitioner - Registered Taxable Person.

For Petitioner : Mr.S.Ramanan

For Respondents : Ms.Amirta Poonkodi Dinakaran
Government Advocate (Taxes) for R1 & R2

ORDER

This writ petition has been filed by the petitioner challenging the order dated 01.04.2024 passed by the first respondent and for a direction to the second and third respondents to defreeze the bank account of the petitioner.

2. Ms.Amirta Poonkodi Dinakaran, learned Government Advocate (Taxes) takes notice on behalf of the first and second respondents.

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



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Column" in the GST portal. However, the petitioner, being a small business entity, was unaware of the notices uploaded on the GST portal. Additionally, their consultant, on whom the petitioner relied for GST compliance, failed to communicate the proceedings, resulting in the petitioner's inability 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 approximately 90% of tax before the authority concerned.

5. Heard the learned Government Advocate (Taxes) appearing for the respondents 1 and 2, who made her submissions supporting the orders impugned herein.

6. It is evident from the pleadings and the documents placed before this Court that the respondent passed the orders, which are 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 around 90% of the tax before the authority concerned.



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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 issued by the second respondent 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.

05.09.2024

Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

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KRISHNAN RAMASAMY.J.,

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