



W.P.No.25613 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 02.09.2024

CORAM

**THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY**

**W.P.No.25613 of 2024**  
**& W.M.P.Nos.27965, 27968 & 27970 of 2024**

1.S.Subramaniam

2.S.Prabakaran

... Petitioners

**Vs.**

1.The Deputy Commercial Tax Officer,  
Thiruvanmiyur Assessment Circle,  
Chennai South, Chennai.

2.The Branch Manager,  
ICICI Bank,  
Valmiki Nagar Branch,  
Thiruvanmiyur, Chennai 600 041.

... Respondents

**Prayer:**

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the records leading to the issuance of assessment order in GSTIN: 33AAQFB4359K1Z3 dated 27.12.2023 passed by the 1<sup>st</sup> respondent herein and quash the same.



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For Petitioner : Ms.Umayaparvathi

For Respondent : Mr.G.Nanmaran,  
Special Government Pleader for R1

### **ORDER**

This writ petition has been filed challenging the impugned order dated 27.12.2023 passed by the 1<sup>st</sup> respondent.

2. Mr.G.Nanmaran, learned Special Government Pleader, takes notice on behalf of the 1<sup>st</sup> respondent. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

3. The learned counsel for the petitioner would submit that all notices/communications were uploaded by the respondent in the GST portal. Since the petitioner was not aware of the said notices, they failed to file their reply within the time. Under these circumstances, the impugned order came to be passed by the respondent without providing



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any opportunity of personal hearing to the petitioner. Hence, this petition has been filed. Further, he requests this Court to lift the bank attachment and de-freeze the bank account of the petitioner.

4. On the other hand, the learned Special Government Pleader appearing for the 1<sup>st</sup> respondent would submit that the 1<sup>st</sup> respondent has uploaded the notices in the GST Online Portal. But the petitioner failed to avail the said opportunity. Further, he has fairly admitted that no opportunity of personal hearing was provided to the petitioner prior to the passing of impugned order. Therefore, he requested this Court to remit the matter back to the respondent, subject to the payment of 10% of the disputed amount by the petitioner.

5. Heard the learned counsel for the petitioner and the learned Special Government Pleader for the 1<sup>st</sup> respondent and also perused the materials available on record.



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6. In the present case, it appears that no opportunity of personal hearing was provided to the petitioner prior to the passing of impugned order. Hence, this Court is of the view that the impugned order was passed in violation of principles of natural justice since it is just and necessary to provide an opportunity to the petitioner to establish their case on merits. In such view of the matter, this Court is inclined to set aside the impugned order dated 27.12.2023 passed by the 1<sup>st</sup> respondent.

Accordingly, this Court passes the following order:-

(i) The impugned order dated 27.12.2023 is set aside and the matter is remanded to the 1<sup>st</sup> respondent for fresh consideration on condition that the petitioner shall pay 10% of disputed tax amount to the respondent within a period of four weeks from today (02.09.2024) and the setting aside of the impugned order will take effect from the date of payment of the said amount.

(ii) The petitioner shall file their reply/objection along with the required documents, if any, within a period of three weeks from the date of receipt of copy of this order.

(iii) On filing of such reply/objection by the petitioner, the 1<sup>st</sup> respondent shall consider the same



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and issue a 14 days clear notice, by fixing the date of personal hearing, to the petitioner and thereafter, pass appropriate orders on merits and in accordance with law, after hearing the petitioner, as expeditiously as possible.

(iv) Considering the fact that the impugned orders itself have been set aside, this Court is of the opinion that the attachment made on the bank account of the petitioner cannot survive any longer and hence, it is lifted. As a sequel, the 2<sup>nd</sup> respondent is directed to release the attachment and de-freeze the bank account of the petitioner, immediately upon the production of proof with regard to the payment of 10% of the demand amount by the petitioner as stated above.

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

**02.09.2024**

Speaking/Non-speaking order  
Index : Yes / No  
Neutral Citation : Yes / No  
nsa



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**KRISHNAN RAMASAMY.J.,**

nsa

To

The Deputy Commercial Tax Officer,  
Thiruvanmiyur Assessment Circle,  
Chennai South, Chennai.

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