



W.P.No.27279 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 13.09.2024

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

**W.P.No.27279 of 2024 &
W.M.P.Nos.29778 & 29779 of 2024**

Tvl.Sabari Construction,
Represented by its Managing Partner,
V.Thangamuthu,
No.4/13, Veeracholapuram,
Kankeyam (Taluk),
Tiruppur District,
Tamil Nadu Pin - 638 111.

... Petitioner

Vs.

- 1.The Assistant Commissioner (ST),
Vellakovil Assessment Circle,
No.7/20, Tiruppur Road,
Kangeyam (Post),
Tiruppur District,
Tamil Nadu.
- 2.Central Board of Indirect Taxes and Customs,
J 684 + 843, North Block,
Central Secretariat,
New Delhi - 110 001.

- 3.The Branch Manager,
State Bank of India,
Vellakoil Branch,
16/2A, Semmandamapalaym Road,
Vellakoil,
Tamil Nadu - 638 111.

... Respondents



W.P.No.27279 of 2024

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 on the file of the first respondent in GSTIN:33AAZFS6500Q1ZE/2018-2019, dated 26.02.2024 and consequential order passed in Roc.No.190/2024/A2, dated 09.07.2024 and quash the same and consequently direct the first respondent to lift the attachment of the petitioner's bank account No.30385994307 held by the petitioner in the third respondent bank.

For Petitioner : Mr.A.N.R.Jayaprathap

For Respondents : Mr.V.Prashanth Kiran
Government Advocate (Taxes) for R1

Mr.Rajnish Pathiyil
Senior Standing Counsel for R2

ORDER

This writ petition has been filed by the petitioner to quash the order of the first respondent dated 26.02.2024 and the consequential order passed in Roc.No.190/2024/A2, dated 09.07.2024, and for a direction to the first respondent to lift the attachment of the petitioner's bank account.

2. 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, resulting



W.P.No.27279 of 2024

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 orders, which are in violation of the principles of natural justice. The learned counsel would also submit that the petitioner had already deposited more than 10% of tax before the authority concerned.

3. Heard the learned Government Advocate (Taxes) appearing for the first respondent, and the learned Senior Standing Counsel for the second respondent, who made their submissions supporting the orders impugned herein.

4. 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 more than 10% of the tax before the authority concerned.

5. 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 orders impugned



W.P.No.27279 of 2024

herein are set aside. Consequently, the attachment order issued by the first 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.

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

13.09.2024

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

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W.P.No.27279 of 2024

To

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KRISHNAN RAMASAMY.J.,

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