



WEB COPY



W.P.No.27307 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.27307 of 2024 &
W.M.P.Nos.29806 & 29808 of 2024

K.Suresh Babu,
Proprietor,
Sri Bannari Amman Hitech Hallow Bricks,
107, Bannari Road, Sathyamangalam,
Erode,
Tamil Nadu - 638 401.

... Petitioner

Vs.

1.The Deputy State Tax Officer
(also known as Deputy Commercial Tax Officer)
Sathyamangalam,
Erode,Tamil Nadu.

2.The Deputy Commissioner (ST),
Erode.

3.The Branch Manager,
Axis Bank, Old No.252, New No.66,
Mysore Trunk Road,
Sathyamangalam

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, call for the records on the files of the 1st Respondent herein in GSTIN 33BVSPS2083R1ZK/2018-2019 dated 08.02.2024 and consequential order passed by the 2nd Respondent in GSTIN 33BVSPS2083R1ZK/DSTO-3 dated 10.06.2024 and quash the same



W.P.No.27307 of 2024

and consequently direct the 2nd respondent to lift the attachment of the petitioner's Bank Account No.909010043825892 held by the petitioner in the 3rd respondent bank.

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

For Respondent : Mr.G.Nanmaran
Special Government Pleader for R1 and R2

ORDER

This writ petition has been filed by the petitioner challenging the order of the first respondent dated 08.02.2024, and the consequential order passed by the second respondent dated 10.06.2024, and for a direction to the second respondent to lift the attachment of the petitioner's bank account held with the third respondent bank.

2. Mr.G.Nanmaran, learned Special Government Pleader (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.



W.P.No.27307 of 2024

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, resulting in their failure to file a reply within the stipulated time. While so, without providing any opportunity to the petitioner, the first and second 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 20% of tax before the authority concerned.

5. Heard the learned Special Government Pleader (Taxes) appearing for the respondents 1 and 2, who made his 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 20% of the tax before the authority concerned.



W.P.No.27307 of 2024

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 orders impugned herein are 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 concerned 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 concerned 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.

13.09.2024

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

r n s

4/6



W.P.No.27307 of 2024

To
WEB COPY

- 1.The Deputy State Tax Officer
(also known as Deputy Commercial Tax Officer)
Sathyamangalam,
Erode,Tamil Nadu.
- 2.The Deputy Commissioner (ST),
Erode.
- 3.The Branch Manager,
Axis Bank, Old No.252, New No.66,
Mysore Trunk Road,
Sathyamangalam



WEB COPY



W.P.No.27307 of 2024

KRISHNAN RAMASAMY.J.,
r n s

W.P.No.27307 of 2024 &
W.M.P.Nos.29806 & 29808 of 2024

13.09.2024