IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : **23.09.2024**

CORAM:

THE HON'BLE MR. JUSTICE KRISHNAN RAMASAMY

WP No.27666 of 2024 &
WMP.Nos.30189 & 30190 of 2024

Sudhakar Bhuvaneswari
3, Dr.B.R. Ambethkar Bus Stand Complex,
K.S.A.R. Road, Nellikuppam,
Cuddalore 607 105. ... Petitioner

vs.

The Deputy State Tax Officer-1,
Panruti,
Cuddalore 607 105. .... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari to call for the records of the respondent's order dated 25.08.2023 in Reference No.ZD3308231499814, FY 2019-20 and quash the same and direct the respondent to detach the petitioner's Bank account and to refund the amount of Rs.7,48,037/- deducted from the petitioner's Bank account and further direct the respondent to restrain from taking any further action pursuant to the assessment order passed against the petitioner.

For Petitioner	:	Mr. Janani
For Respondents	:	Mrs. K. Vasanthamala, GA(T)

ORDER

This writ petition has been filed for issuance of Writ of Certiorari to call for the records of the respondent's order dated 25.08.2023 in Reference No.ZD3308231499814, FY 2019-20 and quash the same and direct the respondent to detach the petitioner's Bank account and to refund the amount of Rs.7,48,037/- deducted from the petitioner's Bank account and further direct the respondent to restrain from taking any further action pursuant to the assessment order passed against the petitioner.

2. Mrs.K.Vasanthamala, 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 show cause notice was uploaded under the head "View Additional Notices" tab in the GST portal and therefore the petitioner is not aware of the same and thus, she failed to file her reply to the show cause notice in time. While so, without providing any opportunity to the petitioner, the respondent passed

the impugned order dated 25.08.2023 and the same was also uploaded in "View Additional Notices and Orders" and therefore the Show Cause Notice as well as the impugned assessment order are passed in violation of the principles of natural justice. He further submitted that only on 21.02.2024, the petitioner came to know the existence of the notices and orders passed by the respondent when the respondent had attached petitioner's Bank account. Already a sum of Rs.7,48,037/- towards disputed tax has been paid by the Petitioner and therefore, he prays to allow this Writ Petition.

5. On the other hand, the learned Government Advocate (Taxes) would submit that subject to the verification of the payment of Rs.7,48,037/-, this Court may remand the matter to the Authority concerned for passing appropriate orders.

6. Heard the learned counsel for the petitioner and the learned Government Advocate (Taxes) for the respondent and also perused the materials available on record.

7. 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 and it is just and necessary to provide an opportunity to the petitioner to establish her case on merits. In such view of the matter, this Court is inclined to set aside the impugned order dated 25.08.2023 passed by the respondent. Accordingly, this Court passes the following order:-

(i) The order impugned herein is set aside and the matter is remanded to the respondent for fresh consideration to decide the matter on merits and in accordance with law.

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

(iii) On receipt of such reply/objection by the petitioner, the respondent shall consider the same 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 order itself has been set aside, this Court is of the opinion that the attachment of the petitioner's Bank account cannot survive any longer and hence, it is ordered to be lifted. The respondent is directed to inspect the concerned Bank to de-freeze the petitioner's Bank account immediately upon the production of a copy of this order, in case if the petitioner's Bank account is attached.

8. Accordingly, the writ petition is disposed of. There is no order as to costs. Consequently, the connected miscellaneous petitions are closed.

23.09.2024

Index: Yes/No
Speaking/Non-Speaking Order
Neutral Citation: Yes/No.
msr

To

The Deputy State Tax Officer-1,
Panruti,
Cuddalore 607 105.

KRISHNAN RAMASAMY, J.

msr

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