IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 29.10.2024

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.31833 of 2024
& W.M.P.Nos.34587 & 34589 of 2024

Futureworks Media Limited,
Rep by its Authorized Signatory,
Mr.Gaurav Gupta,
No.56/3A, 1st Floor, Cee Dee Yes Fayola Towers,
200 Feet Radial Road, Opposite to Kamakshi Hospital,
Pallikaranai, Chennai 600 100

... Petitioner

Vs.

Assistant Commissioner (ST),
Madipakkam Assessment Circle,
Room No.233, Second Floor,
Integrated Commercial Taxes
and Registration Department Building,
Nandanam, Chennai 600 035.

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the impugned order of the respondent passed in GSTIN: 33AABCF1284F1Z1/2017-18 dated

20.07.2024 and quash the same.

For Petitioner : Mr.Vishal Agarwal

For Respondent : Mr.C.Harsha Raj,
Additional Government Pleader

ORDER

This writ petition has been filed challenging the impugned order dated 20.07.2024 passed by the respondent.

2. Mr.C.Harsha Raj, learned Additional Government Pleader, takes notice on behalf of the 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 the respondent had issued a show cause notice dated 14.03.2023, for which, a detailed reply, for more than 110 pages, was filed by the petitioner on 28.04.2023. However, while passing the impugned order dated 20.07.2024, no reason has been provided by the respondent for rejection

of the said reply. Hence, he would contend that the said impugned order has been passed by the respondent in non-application of mind and requests this Court to remit this matter back to the respondent for re-consideration.

4. In reply, the learned Additional Government Pleader appearing for the respondent had also confirmed that though the reply, filed by the petitioner, was extracted in the impugned order, the same was not properly considered by the respondent. Therefore, he requested this Court to pass appropriate orders.

5. Heard the learned counsel for the petitioner and the learned Additional Government Pleader for the respondent and also perused the materials available on record.

6. In the case on hand, it is clear that for the show cause notice dated 14.03.2023, a detailed reply, for more than 110 pages, was filed by the petitioner. However, while passing the impugned order, the said reply was rejected by the respondent without assigning any reasons. Therefore,

as contended by the petitioner, the said impugned order has been passed by the respondent in non-application of mind and the same is liable to be set aside.

7. Normally, it is a bounded duty of the respondent to pass final assessment order after hearing the petitioner vide personal hearing and after considering the reply filed by the petitioner. If the respondent is intend to reject the reply filed by the petitioner, they have to state as to why they are rejecting the reply and provide a due consideration with regard to the submission made by the petitioner. However, in this case, no reason has been stated with regard to the rejection of reply filed by the petitioner. Therefore, it is clear that the impugned order came to be passed by the respondent in violation of principles of natural justice and the same is liable to be set aside. In such view of the matter, this Court is inclined to set aside the impugned order dated 20.07.2024 passed by the respondent. Accordingly, this Court passes the following order:-

(i) The impugned order dated 20.07.2024 is set aside and the matter is remanded to the respondent for fresh consideration.

(ii) The respondent is directed to duly consider the reply filed by the petitioner dated 28.04.2023.

(iii) Thereafter, the respondent shall 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 made on the bank account of the petitioner cannot survive any longer and hence, it is lifted. As a sequel, the respondent is directed to instruct the concerned bank to release the attachment and de-freeze the bank account of the petitioner, immediately upon the production of a copy of this order.

8. With the above directions, this writ petition is disposed of. No

costs. Consequently, the connected miscellaneous petitions are also closed.

29.10.2024

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

To

Assistant Commissioner (ST),
Madipakkam Assessment Circle,
Room No.233, Second Floor,
Integrated Commercial Taxes
and Registration Department Building,
Nandanam, Chennai 600 035.

KRISHNAN RAMASAMY.J.,

nsa

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(2/2)