IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 16.12.2024

CORAM

THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P.No.37092 of 2024
and
W.M.P.Nos.40072 and 40073 of 2024

Tvl.Murugappa Water Technology
and Solutions Private Limited,
Represented by its Authorized Signatory,
Mr.G.Prasanna,
1A and 1B Electrical Industrial Estate,
Kakkalur, Tiruvallur,
Tamil Nadu-602003 ..Petitioner

Vs.

1.The Assistant Commissioner (ST),
Tiruvallur Assessment Circle,
Integrated CT Building,
No.4/109, Chennai Bangalore Highways,
Varadharajapuram, Nazarathpet,
Chennai-600 123.

2.The Deputy State Tax Officer,
Tiruvallur Assessment Circle,
Integrated CT Building No.4/109,
Chennai Bangalore Highways,
Varadharajapuram, Nazarathpet,
Chennai-600 123.

3.The Deputy Commissioner (ST),
GST Appeal-I,
Room No.210, Greams Road,
Chennai-600 006.

4.Kotak Mahindra Bank Limited,
Capitale Ground Floor,
555, Anna Salai,
Chennai -600 018. ..Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue Writ of Certiorari, calling for the records of impugned recovery notice GSTIN :33AACCP3796K1Z2/2024-25 dated 05.11.2024 on the files of the first respondent and quash the same as arbitrary, without jurisdiction and void and pass orders.

For Petitioner : Ms.M.N.Bharathi

For Respondent : Ms.Amrita Dinakaran
Government Advocate
for respondents 1 to 3

ORDER

The present Writ Petition is filed challenging the impugned demand notice dated 05.11.2024 for the period 2024-25 issued pursuant to the assessment order.

2. Challenging the assessment order dated 03.10.2023 passed by the second Respondent, the petitioner filed a writ petition in W.P.No.37086 of 2024 and the same has been disposed of by this Court vide its order dated 16.12.2024. The operative portion of the order reads as under:

> *4. By consent of parties, the writ petition stands disposed of on the following terms:*
>
> *a) The impugned order dated 03.10.2023 is set aside*
>
> *b) The petitioner shall deposit 25% of the disputed taxes as admitted by the learned counsel for the petitioner and respondents 1 to 3, within a period of four weeks from the date of receipt of a copy of this order.*
>
> *c) If any amount has been recovered or paid out of the disputed taxes, including by way of pre-deposit in appeal, the same would be reduced/adjusted, from/towards the 25% of disputed taxes directed to be paid. The assessing authority shall then intimate the balance amount out of 25 % of disputed taxes to be paid, if any, within a period of one week from the date of receipt of a copy of this order. The petitioner shall deposit such remaining sum within a period of three weeks from such intimation.*
>
> *d) The entire exercise of verification of payment, if any, intimation of the balance sums, if any, to be paid for compliance with the direction of payment of 25% of the disputed taxes, after deducting the sums already paid and payment by the petitioner of the balance amount, if any, on intimation in compliance of the above direction, shall be completed within a period of four weeks from the date of receipt of copy of this order.*
>
> *e) Failure to comply with the above condition viz., payment of 25% of disputed taxes within the stipulated*

period i.e., four weeks from the date of receipt of a copy of this order shall result in restoration of the impugned order.

f) If there is any recovery by way of attachment of Bank account or garnishee proceedings, the same shall be lifted /withdrawn on complying with the above condition viz., payment of 25 % of the disputed taxes.

g) On complying with the above condition, the impugned order of assessment shall be treated as show cause notice and the petitioner shall submit its objections within a period of four (4) weeks from the date of receipt of a copy of this order along with supporting documents/material. If any such objections are filed, the same shall be considered by the respondent authority and orders shall be passed in accordance with law after affording a reasonable opportunity of hearing to the petitioner. It is made clear that if the above conditions viz., 25% of disputed taxes is not complied or objections are not filed within the stipulated period, four weeks respectively from the date of receipt of a copy of this order, the impugned order of assessment shall stand restored.

3. In view of the fact that the impugned assessment order dated 03.10.2023 has been set aside by this Court vide its order dated 16.12.2024 in W.P.No.37086 of 2024, the impugned attachment notice dated 05.11.2024 and the attachment made in the petitioner's Bank accounts is ordered to be lifted subject to complying with the directions of this Court issued in W.P.No.37086 of 2024.

4. Accordingly, this writ petition is disposed of. No costs. Consequently, the connected miscellaneous petition is closed.

16.12.2024

Speaking (or) Non Speaking Order
Neutral Citation: Yes/No
mrn

To
1.The Assistant Commissioner (ST),
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Varadharajapuram, Nazarathpet,
Chennai-600 123.

2.The Deputy State Tax Officer,
Tiruvallur Assessment Circle,
Integrated CT Building No.4/109,
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3.The Deputy Commissioner (ST),
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MOHAMMED SHAFFIQ, J.

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