IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 24.01.2025

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THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. No.2147 of 2025
and
W.M.P.Nos.2503 and 2504 of 2025

Tvl.Tatva Health and Wellnes Private Limited,
represented by its Director Mr.Vijaylal Jain,
No.208, 1, Mint Street,
Chennai 600 003. .. Petitioner

Vs.

1. Deputy Commercial Tax Officer,
   Moore Market - North - II,
   Chennai North, Tamil Nadu.

2. Deputy Commissioner (CT),
   GST Appeals Chennai - I,
   Greams Road, Chennai. .. Respondents

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 of impugned assessment order in DRC-07 bearing Reference No:ZD3312232440332 in GSTIN/ID:33AADCK2858E1ZQ/July 2017-Marh 2018 dated 28.12.2023 passed by the 1st respondent and to quash the same on the grounds of violation of principles of natural justice and further direct the 1st respondent to lift the Bank Attachment cause on the petitioner's banker Union Bank of India at Mint Street, Chennai in

GSTIN/ID:33AADCK2858E1ZQ dated 12.11.2024.

For Petitioner : Mr.R.Ganesh Kanna

For Respondents : Mr.TNC Kaushik
Additional Government Pleader

ORDER

The present writ petition is filed challenging the impugned order dated 28.12.2023 on the ground that the impugned order came to be passed without considering the petitioner reply dated 05.05.2023 and 09.05.2023, instead referring to a reply dated 21.03.2023 which is related to some other taxable person which reveals gross non application of mind to the material on record.

2. It is submitted by the learned counsel for the petitioner that the petitioner is engaged in the business of Bonded Warehouse and Warehouse Depot whole sale and is registered under the GST Act. During the relevant period the petitioner filed its returns and paid appropriate taxes. While so, an intimation in DRC 01 A dated 04.07.2022 was issued, followed by DRC 01 dated 15.03.2023. The

petitioner responded to the above notice vide their reply dated 05.05.2023 and 09.05.2023, which is also reflected in the impugned order.

3. However, while passing the impugned order the assessing authority has proceeded to rely upon the reply dated 21.03.2023, which according to the petitioner is not the objection filed by the petitioner instead it relates to some other person.

4. On this being pointed out the learned counsel for the respondent would submit that they would consider the reply dated 05.05.2023 and 09.05.2023 and pass orders afresh.

5. In view thereof, the impugned order is set aside. The respondent shall pass orders afresh after considering the petitioner's reply dated 05.05.2023 and 09.05.2023 and after affording the petitioner a reasonable opportunity of hearing. It is submitted that there is a bank attachment pursuant to the impugned order of assessment. In view of the fact that the impugned order is set aside the bank attachment shall be

lifted forthwith.

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

24.01.2025

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

To:

1. Deputy Commercial Tax Officer,
   Moore Market - North - II,
   Chennai North, Tamil Nadu.

2. Deputy Commissioner (CT),
   GST Appeals Chennai - I,
   Greams Road, Chennai.

MOHAMMED SHAFFIQ, J.

spp

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