IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 03.02.2025

CORAM

THE HON'BLE MR.JUSTICE KRISHNAN RAMASAMY

W.P.No.3567 of 2025
and W.M.P.Nos.3948 & 3949 of 2025

Tvl.Amnet Systems Private Limited,
Rep. by its Authorised Signatory,
P.Thirukalathiappam,
No.5, CSIR Road, Taramani,
TICEL Bio Park, Chennai,
Tamilnadu – 600 113. .. Petitioner

Vs.

Assistant Commissioner (ST),
Pondy Bazaar Assessment Circle,
Central III, Chennai Central,
No.46, Mylapore Taluk Office,
Greenways Road, Chennai – 600 028,
Tamil Nadu. .. Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, pleased to issue Writ of Certiorari, to call for the records of the respondent in GSTIN:33AACCA7522J1ZV/2019-20 and consequential Order u/s 73 and Summary of the order in Form GST DRC-07 bearing Reference No.ZD330824301582M/2019-20 both dated 31.08.2024 and quash the same.

For Petitioner : Mr.Rupesh Sharma

For Respondent : Mr.V.Prashanth Kiran
Government Advocate (Tax)

ORDER

This Writ Petition has been filed by the petitioner seeking to call for the records of the respondent in GSTIN:33AACCA7522J1ZV/2019-20 and consequential Order u/s 73 and Summary of the order in Form GST DRC-07 bearing Reference No.ZD330824301582M/2019-20 both dated 31.08.2024 and quash the same.

2.Mr.V.Prashanth Kiran, learned Government Advocate (Tax), 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.Though the petitioner has sought for larger relief, when the matter is taken up for hearing, the learned counsel for the petitioner prayed to grant liberty to file an appeal and for a direction to lift the Bank attachment.

5.The learned Government Advocate appearing for the respondent would submit that appeal has to be preferred within a period of 30 days from the date of demand and in the present case, already time has been lapsed for filing appeal before the Commissioner of Income Tax. He would further submit that when the petitioner deposits 10% of the disputed tax demand in respect of the impugned assessment period, then automatically they are entitled for release of Bank attachment.

6.Heard the learned counsel for the petitioner as well as the learned Government Advocate for the respondent and perused the materials available on record.

7.Though the petitioner prayed for larger relief, considering the above submissions made by the learned counsel on either side, liberty is granted to file an appeal before the Appellate Authority. In which case, the Appellate Authority shall provide an opportunity to the petitioner to establish their case on merits and in accordance with law, without insisting upon limitation aspect. Further, it is made clear that if the petitioner deposits 10% of the disputed tax demand, the Bank attachment will be lifted automatically. The petitioner shall deposits 10% of the disputed tax amount in respect of the impugned assessment period within a period of four weeks from the date of receipt of a copy of this order. On filing of appeal by the petitioner, the Appellate Authority shall consider the same and pass appropriate orders on merits and in accordance with law, after hearing the petitioner, as expeditiously as possible.

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

03.02.2025

rst
Index : Yes/No
Internet: Yes/No
Speaking/Non-Speaking Order

To:

Assistant Commissioner (ST),
Pondy Bazaar Assessment Circle,
Central III, Chennai Central,
No.46, Mylapore Taluk Office,
Greenways Road, Chennai – 600 028,
Tamil Nadu.

KRISHNAN RAMASAMY, J.

rst

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