IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 25.03.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.3854 of 2025
& W.M.P.Nos.4273 & 4274 of 2025

Tvl.Balaji Decorative Panels,
Rep by its Partner, Mr.Kapilavayi Chandra Sekar,
No.307, Apparao Garden,
Sydenhams Road, Choolai,
Chennai 600 112

... Petitioner

Vs.

1.State Tax officer,
Choolai Assessment Circle,
No.1, 1st Floor, PAPJM, Annexure Building,
Greams Road, Chennai 600 006

2.The Branch Manager,
Indus Ind Bank,
No.3, Village Road,
Nungambakkam, Chennai 600 034

3.The Branch Manager,
Indian Overseas Bank,
22, Ex Servicemen's Welfare,
Sydenhams Road, Chennai 600 003

... Respondent

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the records relating to the impugned order dated 10.09.2024 and its consequential demand order dated 11.09.2024 having Ref.No.ZD3309240770881 issued by the 1st respondent and quash the same.

For Petitioner	:	Mr.B.Sathishkumar for Mr.Sankar Samdaria
For Respondent	:	Mr.C.Harsha Raj, Special Government Pleader for R1

ORDER

This writ petition has been filed challenging the impugned order dated 10.09.2024 passed by the respondent.

2. Mr.C.Harsha Raj, learned Special Government Pleader, takes notice on behalf of the 1st 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 all notices/communications were uploaded by the respondent in the GST common portal. Since the petitioner was not aware of the said notices, they failed to file their reply within the time. Under these circumstances, the impugned order came to be passed by the respondent without providing any opportunity of personal hearing to the petitioner. Hence, this petition has been filed.

4. Further, he would submit that the 1st respondent had already recovered 25% of the disputed tax amount from the petitioner. Hence, he requests this Court to grant an opportunity to the petitioner to present their case before the respondent by setting aside the impugned order.

5. On the other hand, the learned Special Government Pleader appearing for the 1st respondent would submit that the 1st respondent had uploaded the notices in the GST Online Portal. But the petitioner failed to avail the said opportunity. Further, he has fairly admitted that no opportunity of personal hearing was provided to the petitioner prior to

the passing of impugned order. Therefore, he requested this Court to remit the matter back to the 1st respondent.

6. Heard the learned counsel for the petitioner and the learned Special Government Pleader for the 1st respondent and also perused the materials available on record.

7. In the case on hand, it is clear 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 since it is just and necessary to provide an opportunity to the petitioner to establish their case on merits.

8. Further, it was submitted by the learned counsel for the petitioner that the 1st respondent had already recovered 25% of the disputed tax amount from the petitioner. In such view of the matter, this Court is inclined to set aside the impugned order dated 10.09.2024

passed by the 1st respondent. Accordingly, this Court passes the following order:-

(i) The impugned order dated 10.09.2024 is set aside and the matter is remanded to the 1st respondent for fresh consideration.

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

(iii) On filing of such reply/objection by the petitioner, the 1st 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 made on the bank accounts of the petitioner cannot survive any longer and hence, it is to be lifted. As a sequel, the respondents 2 & 3 are directed to release the attachment, and de-freeze the respective bank accounts of the petitioner, immediately upon the production of a copy of this order.

9. With the above directions, this writ petition is disposed of. No costs. Consequently, the connected miscellaneous petitions are also closed.

25.03.2025

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

To

1.State Tax officer,
Choolai Assessment Circle,
No.1, 1st Floor, PAPJM, Annexure Building,
Greams Road, Chennai 600 006

2.The Branch Manager,
Indus Ind Bank,
No.3, Village Road,
Nungambakkam, Chennai 600 034

3.The Branch Manager,
Indian Overseas Bank,
22, Ex Servicemen's Welfare,
Sydenhams Road, Chennai 600 003

<u>KRISHNAN RAMASAMY.J.,</u>

nsa

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