IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 14.02.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.4995 of 2025
and W.M.P.Nos.5542, 5544 & 5546 of 2025

M/s.Valampuri Industries,
No.2B, Thiyagi Kumaran Street,
PN Pudur, Coimbatore 641 041
Rep by its Proprietor,
Ms.R.Andal

... Petitioner

Vs.

1.The Deputy State Tax Commissioner (ST)(FAC),
Perur Circle, Coimbatore, Tamil Nadu.

2.The Assistant Commissioner (ST)(FAC),
1st Floor, Commercial Tax Building,
Dr.Balasundaram Road, Coimbatore 641 018.

3.The Bank Manager,
State Bank of India,
Coimbatore City Branch,
PN Pudur, Coimbatore 641 003.

... Respondent

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 the 1st respondent in the demand order passed in GSTIN

33DGAPA8682M1Z6/2019-20 dated 28.08.2024 and consequential DRC07 Ref.No.ZD3308242515849 order dated 28.08.2024 and Form DRC 13 in Ref.No.33DGAPA8682M1Z6/2025 dated 22.01.2025 of the 2nd respondent and quash the same and further, direct the respondents 1 and 2 to reassess the above orders.

For Petitioner	:	Ms.Dhana Madhri, for Agam Legal
For Respondent	:	Ms.K.Vasanthamala, Government Advocate for R1 & R2

ORDER

This writ petition has been filed challenging the impugned order dated 28.08.2024 passed by the 1st respondent.

2. Ms.K.Vasanthamala, learned Government Advocate, takes notice on behalf of the respondents 1 and 2. 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 2nd respondent in the GST 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 petitioner has already deposited 50% of the disputed tax amount to the respondent. Hence, he requests this Court to grant an opportunity to the petitioner to present their case before the respondent by setting aside the impugned orders. That apart, he would also request this Court to lift the attachment made on the bank account of the petitioner.

5. On the other hand, the learned Government Advocate appearing for the respondents 1 and 2 would submit that the respondents 1 and 2 had uploaded the notices in the GST Online Portal. But the petitioner failed to avail the said opportunity. Further, she has fairly admitted that no opportunity of personal hearing was provided to the petitioner prior to the passing of impugned order. Therefore, she requested this Court to remit the matter back to the 1st respondent.

6. Heard the learned counsel for the petitioner and the learned Government Advocate for the respondents 1 and 2 and also perused the materials available on record.

7. In the cases 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 petitioner had already paid 50% of the disputed tax amount to the respondents. In such view of the matter, this Court is inclined to set aside the impugned order dated 28.08.2024 passed by the 1st respondent. Accordingly, this Court passes the following order:-

(i) The impugned order dated 28.08.2024 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 account of the petitioner cannot survive any longer and hence, it is lifted. As a sequel, the 3rd respondent is directed 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.

14.02.2025

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

To

1.The Deputy State Tax Commissioner (ST)(FAC),
Perur Circle, Coimbatore, Tamil Nadu.

2.The Assistant Commissioner (ST)(FAC),
1st Floor, Commercial Tax Building,
Dr.Balasundaram Road, Coimbatore 641 018.

KRISHNAN RAMASAMY.J.,

nsa

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