IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 26.02.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.6515 of 2025
& W.M.P.Nos.7172 & 7173 of 2025

M/s.Hitech India Associates,
Rep by its Managing Partner,
Mr.Karthikeyan,
13/4A, 2nd Floor, Kapini Building,
8th Street, Gandipuram,
Coimbatore 641 012

... Petitioner

Vs.

1.The Assistant Commissioner,
Gandhipuram Assessment Circle,
Coimbatore 18.

2.The Branch Manager,
Bank of Baroda,
Ramnagar Branch,
22, Kalingarayan Street,
Ramnagar, Coimbatore 641 009

... 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 leading to the issuance of assessment order bearing GSTIN

33AAHFH8067M1ZX/2019-20 dated 13.08.2024 passed by the 1st respondent to lift the bank attachment made to the petitioner's bank account lying with the 2nd respondent bank vide Notice in Form GST DRC-13 dated 24.12.2024.

For Petitioner	:	Mr.L.Gokulraj
For Respondent	:	Mr.T.N.C.Kaushik, Additional Government Pleader for R1

ORDER

This writ petition has been filed challenging the impugned order dated 13.08.2024 passed by the 1st respondent.

2. Mr.T.N.C.Kaushik, learned Additional 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

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 1st 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 had already paid the entire amount demanded by the 1st respondent in the 2nd and 3rd issues of the impugned order and he is also willing to pay 25% of the amount demanded vide the 1st issue of the said order 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 order. He would also requests this Court to defreeze the bank account of the petitioner.

5. On the other hand, the learned Additional 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 respondent, subject to the payment of 25% of the amount, demanded vide the impugned order in the 1st issue, by the petitioner.

6. Heard the learned counsel for the petitioner and the learned Additional Government Pleader for the 1st respondent 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 made payment to the extent of amount demanded by the 1st respondent in the 2nd and 3rd issues of the impugned order and now, he is willing to pay 25% of the amount demanded vide 1st issue of the impugned order to the respondent. In such view of the matter, this Court is inclined to set aside the impugned order dated 13.08.2024 passed by the respondent. Accordingly, this Court passes the following order:-

> (i) The impugned order dated 13.08.2024 is set aside and the matter is remanded to the 1st respondent for fresh consideration on condition that the petitioner shall pay 25% of the amount, demanded by the respondent vide the 1st issue of the impugned order, to the respondent within a period of four weeks from today (26.02.2025) and the setting aside of the impugned order will take effect from the date of payment of the said amount.

(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 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 2nd respondent is directed to release the attachment, and de-freeze the bank account of the petitioner, immediately upon the production of proof with regard to the payment made by the petitioner as stated above.

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

26.02.2025

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

To

The Assistant Commissioner,
Gandhipuram Assessment Circle,
Coimbatore 18.

KRISHNAN RAMASAMY.J.,

nsa

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