IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 11.03.2025

CORAM

THE HON'BLE MR.JUSTICE KRISHNAN RAMASAMY

W.P.No.8155 of 2025
and W.M.P.Nos.9135, 9137 & 9138 of 2025

Zuli Trade Links,
Rep. by its Sole Proprietor,
Rockib Hussain,
Old No.45, New No.7, 5th Avenue,
Chennai – 600 031. .. Petitioner

Vs.

1.The Assistant Commissioner (ST),
Valluvarkottam Assessment Circle,
6th Floor, PAPJM Annex Building,
Greams Road, Chennai – 600 006.

2.The Deputy Commissioner (ST),
Central-III, No.1, Greams Road,
Chennai – 600 006.

3.The Branch Manager,
Federal Bank, Cochin House,
No.1, Anderson Road,
Chennai – 600 006. .. Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, pleased to issue Writ of Certiorarified Mandamus, calling for the records in Reference No.ZD3308240877241 dated 12.08.2024 u/s.73 of the TNGST Act, 2017 dated 12.08.2024 along with a summary of the order dated 12.08.2024 in Reference No.ZD3308240877241 on the file of the respondent relating to F.Y.2019-20 and quash the same and further direct the respondents 1 and 2 to lift the bank attachment held with the 3rd respondent dated 31.01.2025.

For Petitioner : Mr.Janani N

For R1 to R2 : Mr.T.N.C.Kaushik
Additional Government Pleader (T)

ORDER

This Writ Petition has been filed by the petitioner seeking to call for the records in Reference No.ZD3308240877241 dated 12.08.2024 u/s.73 of the TNGST Act, 2017 dated 12.08.2024 along with a summary of the order dated 12.08.2024 in Reference No.ZD3308240877241 on the file of the respondent relating to F.Y.2019-20 and quash the same and further direct the respondents 1 and 2 to lift the bank attachment held with the 3rd respondent dated 31.01.2025.

2.Mr.T.N.C.Kaushik, learned Additional Government Pleader (Taxes), takes notice on behalf of the respondents.

3.By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

4.Learned counsel appearing for the petitioner would submit that, in the present case, the petitioner have not received any physical copy of the show cause notice and also personal hearing notice. The show cause notice dated 28.05.2024 was uploaded in the GST Portal tab in view additional notices column and due to some technical glitch the petitioner could not upload the reply for DRC-01 in the GST portal and therefore, the petitioner appeared in person before the respondent and submitted their detailed reply. Even then, the respondents has passed the impugned order on 31.07.2024, without considering petitioner's reply and uploaded the same in the view additional notices column, which is violation of principle of natural justice. He would further submit that the petitioner is ready and willing to pay 25% of the disputed tax demand in respect of the impugned assessment period and prayed to set aside the impugned order directing the respondent to permit the petitioner to file their reply and provide an opportunity of personal hearing so that the petitioner would be able to substantiate their case.

5.Learned Additional Government Pleader appearing for the respondent would submit that as per the voluntary submissions made by the learned counsel for the petitioner, subject to the deposit of 25% of the disputed tax demand by the petitioner in respect of the impugned assessment period, if the Court feels it appropriate and it is a fit case for re-consideration, this Court may consider and pass orders.

6.Heard the learned counsel appearing for the petitioner as well as the learned Additional Government Pleader and perused the materials available on record.

7.Considering the above submissions made by the learned counsel on either side and upon perusal of the materials, it is evident that the impugned show cause notices were issued through the GST Portal Tab. According to the petitioner, the petitioner submitted their reply by appearing in person since they could not upload the reply due to some technical glitch. However, without providing any opportunity of personal hearing, the impugned order came to be passed. It appears that two reminders were also sent to the petitioner through the GST portal. When such being the case, this Court feels that when the respondent did not receive any reply/response from the petitioner for the show causes notice or the reminders and when the statute provide alternative mode for sending notices, it is a bounden duty of the respondent to choose an other effective mode of service instead of uploading the notices and the reminders on the common portal again and again. When such exercise is being carried out, the petitioner would have not come with the plea before his Court that they have not received any notices.

8.Thus, in such circumstances, this Court is of the view that the impugned order came to be passed without affording opportunity of personal hearing to the petitioner to establish their case, thereby violating the principles of natural justice and that it is just and necessary to provide an opportunity to the petitioner to establish their case on merits and in accordance with law.

9.For the reasons stated above, this Court is inclined to set aside the impugned orders dated 12.08.2024 passed by the respondent. Accordingly, this Court passes the following order:-

> (i) The orders impugned herein is set aside on condition that the petitioner deposits 25% of the disputed tax amount in respect of the impugned assessment period, as agreed by the petitioner, within a period of four weeks from the date of receipt of a copy of this order.
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> (ii) The petitioner shall file their reply/objection along with the required documents, if any, within a period of two weeks thereafter.
>
> (iii) 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. The respondent is directed to instruct the Bank to unfreeze the Bank account of the petitioner immediately upon the

production of the receipt of 25% deposit made by the petitioner as directed by this Court.

(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.

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

11.03.2025

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

To:
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Valluvarkottam Assessment Circle,
6th Floor, PAPJM Annex Building,
Greams Road, Chennai – 600 006.

2.The Deputy Commissioner (ST),
Central-III, No.1, Greams Road, Chennai – 600 006.

KRISHNAN RAMASAMY, J.

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