IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 21.03.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.9547 of 2025
& W.M.P.Nos.10703 & 10704 of 2025

Angappa Mudaliar Shivakumar,
Sole Proprietor of Tvl.Pragalaya Spinners,
No.3/77J, Therkku Thottam, Murugampalayam,
Vanjipalayam, Tiruppur 641 601

... Petitioner

Vs.

1.The Assistant Commissioner (ST),
Central 1 Circle, Tiruppur

2.The Branch Manager,
HDFC Bank Ltd.,
Peelamedu Branch,
Coimbatore 641 004

... 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 relating to the issuance of assessment order bearing Ref.No.33ALJPS9068C1ZU/2020-21 dated 26.09.2024 passed by the 1st respondent herein and quash the same and further, direct the 1st

respondent to lift the attachment made to the petitioners bank account lying with the 2nd respondent vide notice dated 17.02.2025.

For Petitioner	:	Ms.Sri Harini S.P.
For Respondent	:	Mr.T.N.C.Kaushik, Additional Government Pleader for R1

ORDER

This writ petition has been filed challenging the impugned order dated 26.09.2024 passed by the 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 in this case, the show cause notice dated 29.01.2024 was issued by the respondent, for which a reply was filed by the petitioner on 24.02.2024. Thereafter, the impugned order came to be passed by the respondent without considering the reply filed by the petitioner. Hence, this petition

has been filed.

4. Further, he would submit that the petitioner is willing to pay 25% 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 order.

5. On the other hand, the learned Additional Government Pleader appearing for the 1st respondent would submit that due to the non-provision of supporting documents, the respondent was not in a position to consider the reply filed by the petitioner. Therefore, he requested this Court to remit the matter back to the respondent, subject to the payment of 25% of the disputed tax amount by the petitioner.

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

7. In the case on hand, it is clear that though an opportunity of personal hearing was provided to the petitioner prior to the passing of impugned order, the petitioner had failed to appear before the 1st respondent. However, this Court is of the view that it is just and necessary to provide an opportunity to the petitioner to establish their case, on merits, before the 1st respondent.

8. Further, it was voluntarily undertook by the learned counsel for the petitioner that the petitioner is willing to pay 25% of the disputed tax amount to the respondent. In such view of the matter, this Court is inclined to set aside the impugned order dated 26.09.2024 passed by the respondent. Accordingly, this Court passes the following order:-

> (i) The impugned order dated 26.09.2024 is set aside and the matter is remanded to the respondent for fresh consideration on condition that the petitioner shall pay 25% of disputed tax amount to the respondent within a period of four weeks from today (21.03.2025) 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, vide order dated 17.02.2025, cannot survive any longer and hence, it is to be lifted. As a sequel, the 2^{nd} respondent is directed to 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.

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

21.03.2025

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

To

The Assistant Commissioner (ST),
Central 1 Circle, Tiruppur

KRISHNAN RAMASAMY.J.,

nsa

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