IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 03.04.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.11780 of 2025
& W.M.P.Nos.19342 & 19344 of 2025

M/s.Sakthi Solutions and Services,
Rep by Swapna,
No.69, Ground Floor,
Perumalagaram, Thiruverkadu,
Chennai

... Petitioner

Vs.

The Commercial Tax Officer,
Nolambur Assessment Circle,
Ambattur Zone, Chennai

... Respondents

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 on the file of the respondents in GSTIN No.33ABUFS0994E1ZS dated 03.08.2024 for the Tax Period 2019-20 and quash the same as being without jurisdiction and illegal and consequently direct the rspondent pass orders afresh after giving the petitioner an opportunity of hearing.

For Petitioner : Ms.Saritha R

For Respondent : Ms.K.Vasanthamala,
Government Advocate

ORDER

This writ petition has been filed challenging the impugned order dated 03.08.2024 passed by the respondent.

2. Ms.K.Vasanthamala, learned Government Advocate, takes notice on behalf of the 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, neither the show cause notice nor the notice for personal hearing was issued by the respondent prior to the passing of impugned order. Hence, she would contend that the said impugned order came to be passed in violation of principles of natural justice. Hence, this petition has been filed.

4. Further, she would submit that the petitioner is willing to pay 25% of the disputed tax amount to the respondent. Hence, she requests this Court to grant an opportunity to the petitioner to present their case before the respondent by setting aside the impugned order. Further, she requests this Court to lift the attachment order dated 21.02.2025 passed by the respondent.

5. On the other hand, the learned Government Advocate appearing for the respondent would 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 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 Government Advocate for the 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 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 03.08.2024 passed by the respondent. Accordingly, this Court passes the following order:-

> (i) The impugned order dated 03.08.2024 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 (03.04.2025) 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 attachment order dated 21.02.2025, cannot survive any longer and hence, it is to be lifted. As a sequel, the respondent is directed to instruct the concerned Bank 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.

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

03.04.2025

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

To

The Commercial Tax Officer,
Nolambur Assessment Circle,
Ambattur Zone, Chennai

KRISHNAN RAMASAMY.J.,

nsa

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