IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 09.06.2025

Coram

The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.No.13386 of 2025
and
W.M.P.Nos. 14984 and 14985 of 2025

Anandha Stores
Represented by its Proprietor Mr.P.ANANDARAJ,
No.103/11, Pondy Villupuram Main Road,
Kandamangalam, Villupuram,
Tamilnadu-605 102. ...Petitioner

Vs.

1. The Deputy State Tax Officer-2,
(Formerly Known as Deputy Commercial Tax Officer),
VILLUPURAM-II:VILLUPURAM:
CUDDALORE, Integrated Master Plan Complex, Villupuram-605 602.

2. The Deputy Commissioner (ST),
VILLUPURAM,
Commercial Taxes Building,
Integrated Master Plan Complex,
Villupuram-605 602.

3.THE BRANCH HEAD,
CENTRAL BANK OF INDIA,
East Pondy Main Road,
Kandamangalam,
Villupuram District. ...Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus to call for the records in Reference Number:ZD330924102228L/2017-18 dated 14.09.2024 on the file of the 1st respondent and quash the same as contrary to law, consequently direct the 2nd respondent to de-freeze the bank account bearing GSTIN:33BOPPA1870L 1ZU/2017-18 of the Petitioner-Registered Taxable Person.

For Petitioner : Ms.V.Vijayalakshmi

For Respondents : Mrs.K.Vasanthamala (R1 and R2)
Government Advocate (Taxes)

Order

The challenge in this Writ Petition is to the order dated 14.09.2024 passed by the 1st respondent and to quash the same and consequently direct the 2nd respondent to de-freeze the bank account bearing GSTIN:33BOPPA1870L 1ZU/2017-18 of the Petitioner-Registered Taxable

Person.

2. The learned counsel for the petitioner would submit that the first respondent has issued a show cause notice on 07.10.2023, followed by reminder notices dated 07.11.2023, 21.11.2023 and 07.12.2023 to the petitioner, for which the petitioner submitted its reply on 26.12.2023, 27.12.2023 and 28.12.2023. Subsequently, without affording an opportunity of personal hearing, impugned order has been passed by the 1st respondent. Thereafter, the bank account of the petitioner was attached by the 2nd respondent vide order dated 14.03.2025. He therefore prays to set aside the impugned order.

3.Further, he would submit that the entire tax amount has been recovered from the petitioner.

4. The learned Government Advocate (Taxes) for the respondents 1 and 2 would fairly submit that entire tax amount has been recovered from the petitioner and hence prays for appropriate orders.

5. Heard both sides. Perused the records.

6. In the present case, though the petitioner filed replies to the show cause notice, but without considering the same and without affording an opportunity of personal hearing, impugned order has been passed. If the respondents intend to confirm the demand, they ought to have provide an opportunity of personal hearing, as per Section Section 75 (4) of the CGST Act, 2017. That apart, it is settled law that it is settled law that violation of principles of natural justice is a failure of due process. If any order is passed against the petitioner with demand, that order has to be passed after giving an opportunity of personal hearing to the petitioner otherwise, it will amount to depriving the interest of the petitioner and the same amounts to violation of principles of natural justice.

7. In the case on hand, the impugned order was passed without giving opportunity of personal hearing to the Petitioner and therefore the same is liable to be set aside. Accordingly, this Court passes the following order:

i) The order impugned herein is set aside.

ii) Consequently, the matter is remanded to the 1st respondent for fresh consideration.

iii) Thereafter, the petitioner is directed to file a reply to the show cause notice, along with supportive documents within a period of two weeks.

iv) Thereupon, the respondent is directed to consider the reply and shall issue a clear 7 days notice affording an opportunity of personal hearing to the petitioner and shall decide the matter in accordance with law.

v) The 3rd respondent is directed to de-freeze the petitioner's bank account upon production of a copy of this order.

8. With the above observations & directions, this Writ Petition is disposed of. No costs. Consequently, connected Miscellaneous Petitions are closed.

09.06.2025

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Index : yes/no
Neutral Citation : yes/no

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Krishnan Ramasamy,J.,

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