IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08-05-2025

CORAM

THE HONOURABLE MRS JUSTICE N. MALA

WP Nos. 16481 and 16857 of 2025
and
WMP Nos. 18606, 18609,19113 & 19115 OF 2025

W.P.No.16481 of 2025:
1. Sri Lakshmi Automobiles
Represented by its Partner, Sarath
Kumar, New No 4,Old No 5,
M.T.H.Road, Padi, Chennai 50

Petitioner(s)

Vs

1. The Deputy Commissioner (CT)
O/o. Deputy Commissioner (ST) GST
Appeal Chennai II, CT Main Building
2nd Floor,chennai 600 006

2.The Deputy State Tax Officer/The
Deputy Commercial Tax Officer
Padi Assessment circle, 4th Floor,
Room No. 416, The Integrated Building
for Commercial Tax and Registration
Department, (South Tower), Nandanam,
Chennai35

Respondent(s)

PRAYER

This Writ Petition has been filed seeking for issuance of the Certiorarified Mandamus to call for the 2nd respondent demand order made in Reference No. ZD330824252234J dated 28.08.2024 and the order dated 25.03.2025 of the 1st respondent made in Reference No. ZD3303251955557 and quash the same and consequently direct the respondents to give an opportunity of personal hearing and pass such or other orders as may deem fit and proper in the circumstances of the case and thus render justice.

WP No. 16857 of 2025

1. Sufi Industries
Represented by its Partner, K Sadiq
Basha, No.18, Jumbuli Street,
Kodungaiyur, Chennai - 600 118.

Petitioner(s)

Vs

1. The Deputy Commissioner St Fac
Ok/o. The Deputy Commissioner St
Fac, Gst Appeal Chennai I, 3rd
Floor Annexe Building, No., 1
Greams Road, Chennai 600 006.

2.The State Tax Officer/The
Commercial Tax Officer
Kodungaiyur Bazar Assessment Circle
Integrated Commercial Taxes Office
Complex, Room No.201, Elephant Gate
Bridge Road, Chennai

Respondent(s)

PRAYER

This Writ Petition has been filed seeking for issuance of the Certiorarified Mandamus to call for the 2nd respondent demand order made in No. ZD3308240142861 dated 02.08.2024 and the order dated 12.01.2025, which singed by the 1st respondent on 12.02.2025 made in ARN/AD331224006627E/2019-20 and quash the same and consequently direct the respondents to give an opportunity of personal hearing to the petitioner.

For Petitioner(s) in both W.P.s:	P. Suresh Babu
	T. Suresh S. Manimegala Mohana D

For Respondent in both W.Ps: Mr.V.Prasanth Kiran, GA

COMMON ORDER

Heard Mr.P.Suresh Babu, learned counsel for the petitioners and Mr.V.Prashanth Kiran, learned Government Advocate (T), who takes notice on behalf of the respondents.

2.By consent of both parties, the main Writ Petitions are taken up for final disposal at the stage of admission itself.

3.The challenge made in these Writ Petitions is to the order passed by the 2nd respondent, dated 28.08.2024 and 02.08.2024 and the orders of the first respondent dated 25.03.2025 and 12.01.2025 respectively rejecting the appeals.

4.The learned counsel appearing for the petitioners relying on the order passed by this Court in an identical Writ Petition in W.P.No.10639 of 2025, dated 2403.2025, requested this Court to pass similar orders. The counsel further submitted that the petitioners were willing to deposit 15% of the disputed tax.

5.The learned Government Advocate (T) fairly submitted that since the petitioners have already deposited 10% of the disputed tax while preferring the appeal and now volunteered to deposit 15% of the disputed tax, this Court may consider and pass similar orders.

6.This Court in W.P.No.10639 of 2025, vide order, dated 24.03.2025 disposed of the Writ Petition with the directions issued therein. As the facts of the said case squarely apply to the facts of the present cases, following the said order, the following directions are issued.

i) The impugned orders dated 28.08.2024 and 02.08.2024 passed by the 2nd respondent and also the rejection orders dated 25.03.2025 and 12.01.2025 passed by the first respondent/Appellate Authority are set aside.

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

iii) The petitioners are directed to deposit 15% of the disputed tax, which the petitioner have voluntarily come forward to make, within a period of two weeks from the date of receipt of a copy of this order.

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

v) Thereupon, the second respondent is directed to consider the reply and issue a clear 14 days notice affording an opportunity of personal hearing to the petitioner and decide the matter in accordance with law.

vi) So far as the bank attachment order is concerned, it is needless to state that, once the impugned order is set aside, the attachment order can no longer survive and the same has to be given a go-by by the respondent Department. Hence, the respondent-Department is directed to issue appropriate direction on the petitioner's banker towards defreezing of the petitioners' bank accounts forthwith."

7. Accordingly, these Writ Petitions are disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

Dn/suk **08-05-2025**

Index:Yes/No
Neutral Citation:Yes/No

To

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