



WEB COPY



W.P.No.18773 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 22.05.2025

CORAM

THE HON'BLE MR. JUSTICE G. R. SWAMINATHAN

W.P.No.18773 of 2025
and
W.M.P.No.21019 of 2025

M/s.Kumar and Kumar Engineers Builders,
Rep. by its Proprietor Shanmugasundaram Saravanakumar,
#4/51-7, Somanur Road,
Muthugoundepudur Post, Sulur,
Coimbatore, Tamil Nadu – 641 406.

... Petitioner

Vs.

1. The State Tax Officer – 07 (Inspection),
Office of the Joint Commissioner (State Tax),
Intelligence,
Integrated CT Buildings, Coimbatore – 624 618.

2. The State Tax Office (Int.),
Review, Coimbatore.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India in the nature of Writ of Certiorari to call for the records of the impugned order in Ref. No.ZD330924185679N dated 27.09.2024 for the financial year 2020-21 under Section 73 of the CGST/TNGST Act, 2017 from the files of the first respondent herein, quash the same.

For Petitioner : Ms. Aparna Nandakumar



WEB COPY



W.P.No.18773 of 2024

For Respondents : Mrs. K. Vasanthamala
Government Advocate (Tax)

ORDER

Even before commencing the arguments, the petitioner undertakes to remit 25% of the Tax amount without prejudice to their contentions. It is further undertaken that the amount will be remitted within a period of three weeks from today.

2. Heard both sides. The petitioner challenges the impugned assessment order on the grounds set out in the affidavit filed in support of this writ petition. It is seen that the reply submitted by the petitioner was not taken into account by the assessment officer, while passing the impugned order. On this sole ground, the impugned order is set aside.

3. Upon payment of the undertaken amount, the attachment of the petitioner Bank account shall stand lifted forthwith. The Bank concerned shall act on the basis of the order to be produced by the petitioner without waiting for the order from the Registry of this Court. The petitioner shall appear before the respondents on 01.07.2025 at 4.00 p.m.. The petitioner



W.P.No.18773 of 2025

WEB COPY

will not receive any independent notice. The petitioner shall place all the relevant materials and the respondent shall pass orders afresh on merits and in accordance with law. If the petitioner fails to abide by the undertaking given before this Court, the benefit of the order would stand automatically recalled without any further reference to this Court.

4. The order impugned in this writ petition is set aside and the matter is remanded back to the file of the respondents. Accordingly, this writ petition is allowed. No costs. Consequently, connected miscellaneous petition is closed.

22.05.2025

Index : Yes/No
Speaking Order : Yes / No
Neutral Citation Case: Yes / No
ab

To

1. The State Tax Officer – 07 (Inspection),
Office of the Joint Commissioner (State Tax),
Intelligence,
Integrated CT Buildings, Coimbatore – 624 618.

2. The State Tax Office (Int.),
Review, Coimbatore.



WEB COPY



W.P.No.18773 of 2025

G. R. SWAMINATHAN. J.,

ab

W.P.No.18773 of 2025

**22.05.2025
(4/7)**