IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29.05.2025

CORAM

THE HONOURABLE Mr.JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.No.19613 of 2025
AND
W.M.P.Nos.21981, 21990 & 21991 of 2025

Duraibabu Works Contractor
Rep. by its Proprietor
Durai Babu Murugan
GSTIN-33CNIPM7670R1Z4
4B, Thiruvalluvar Street, Uthiramerur
Kancheepuram, Tamil Nadu 603 406 .. Petitioner

Vs.

1.Deputy State Tax Commissioner (ST)
Maduranthakam

2.Deputy Commercial State Tax Officer (ST)
Maduranthakam

3.The State Bank of India
Uthiramerur Branch
No.13, South Reddy Street 603 406 .. Respondents

Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorarified mandamus to call for the records of the 2nd respondent in the demand order passed in GSTIN-33CNIPM7670R1Z4/2019-

2020 dated 27.08.2024 and quash the same and consequentially defreeze the petitioner's bank account in A/c.No.30935689969 by the 2nd and 3rd respondents and further direct the 2nd respondent to reassess the above orders.

For Petitioner : Ms.M.Devi Rudra

For RR1 and 2 : Mr.T.N.C.Koushik
Additional Government Pleader (Taxes)

ORDER

An order dated 27.08.2024 is assailed in this writ petition on the ground of breach of Principles of Natural Justice.

2. Learned counsel for the petitioner submits that the petitioner carries on business on a small scale and was unaware of the show cause notice and other communications, because the same were merely uploaded on the GST portal. Therefore, she seeks another opportunity to contest the tax proposals on merits. On instructions, she submits that the petitioner agrees to remit 25% of the tax demand indicated in the impugned order.

3. Mr.T.N.C.Koushik, learned Additional Government Pleader (Taxes) accepts notice for the first and second respondents. He submits that the impugned order was preceded by a show cause notice dated 29.05.2024 and personal hearing notice dated 22.07.2024. Since the 3rd respondent is merely as a garnishee, this writ petition is disposed of without notice to the 3rd respondent.

4. On examining the impugned order, it is noticeable that each tax proposal dealt with therein was confirmed because the petitioner did not reply to the show cause notice or participate in the hearings. By taking into account the assertion that such non-participation was solely on account of being unaware of proceedings, the interest of justice warrants reconsideration, *albeit* by putting the petitioner on terms.

5. For the reasons aforesaid, the impugned order dated 27.08.2024 is set aside subject to the condition that the petitioner remits 25% of the tax demand indicated in the impugned order within four weeks from the date of receipt of a copy of this order. Subject to receipt thereof, the first and second respondents are directed to provide a reasonable opportunity to the petitioner and, thereafter, issue

a fresh order within three months from the date of receipt of the above mentioned 25% from the petitioner. Since the assessment order has been set aside, the consequential bank attachment is raised.

With the above direction, this writ petition is disposed of. No costs. Connected W.M.Ps. are closed.

29.05.2025

Index : No
Netural Citation : No
gya/nsl

To

1.Deputy State Tax Commissioner (ST)
Maduranthakam

2.Deputy Commercial State Tax Officer (ST)
Maduranthakam

3.The State Bank of India
Uthiramerur Branch
No.13, South Reddy Street 603 406

SENTHILKUMAR RAMAMOORTHY, J.

gya

W.P.No.19613 of 2025

29.05.2025