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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 07.07.2025

Coram

THE HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

W.P.No.23701 of 2025
and
W.M.P.Nos.26778 & 26779 of 2025

M/s.Sri Srinivasa Farm Service,
Represented by its Partner, Balan Raju,
100/2, Palani Andavar Nagar,
Kandampatty Bye Pass,
Salem - 636 005, Tamil Nadu. ...Petitioner

Vs.

The State Tax Officer /
Commercial Tax Officer,
Arisipalayam Assessment Circle,
Commercial Taxes Department,
Integrated Commercial Taxes Building,
Room No.418, IV Floor,
Pitchards Road, Hasthampatty,
Salem - 636 007. ...Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying for the issuance of a Writ of Certiorari, to call for the records from the file of the respondent in Reference No.ZD330225227792I in GSTIN/ID-33ACOFS5428G1ZX dated 22.02.2025 and consequential impugned order of rejection of application for rectification in Reference No.ZD330525240716F passed in GSTIN/Temp.ID-33ACOFS5428G1ZX dated 22.05.2025 for the financial year 2020-2021 and quash the same.

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For Petitioner : Mr.L.P.Shanmugasundaram

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

ORDER

This Writ Petition has been filed by the petitioner to quash the impugned order dated 22.02.2025 and the consequential order dated 22.05.2025 passed by the respondent.

2. The learned counsel for the petitioner would submit that the respondent-Department issued a notice in Form DRC-01 dated 25.11.2024, for which the petitioner filed his replies on 25.12.2024 and 20.02.2025 along with other supporting documents. However, in non-application of mind, the impugned order has been passed by the respondent. As against the impugned order, the petitioner filed rectification application and the same was rejected. He would contend that no opportunity of personal hearing was provided by the respondent prior to the passing of impugned order, which is violation of principles of natural justice. It is also submitted by the learned counsel for the petitioner that there is bank attachment and the same may be lifted. Hence, he prayed for appropriate directions.

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3. The learned Government Advocate (T) for the respondent would submit that after considering the replies filed by the petitioner, the impugned order was passed by the respondent. Hence, he requests this Court to pass appropriate orders.

4. Heard the learned counsel for the petitioner and the learned Government Advocate (T) for the respondent and also perused the materials available on record.

5. In the present case, though the petitioner has filed his reply to the Form DRC-01 notice issued by the respondent, no consideration was made and no findings were given by the respondent in respect of the said reply filed by the petitioner. Further, it appears 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

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on merits.

6. In such view of the matter, this Court is inclined to set aside the impugned order dated 22.02.2025 and the consequential order dated 22.05.2025 passed by the respondent. Accordingly, this Court passes the following order:-

i) The impugned order passed by the respondent dated dated 22.02.2025 and the consequential order dated 22.05.2025 are set aside.

ii) The petitioner shall file their reply/objection along with the required documents, if any, within a period of two 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 pass appropriate orders on merits and in accordance with law, after providing an

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opportunity of personal hearing to the petitioner, within a period of eight (8) weeks from the date of receipt of the reply filed by the petitioner.

iv) The respondent-Department is directed to issue appropriate direction on the petitioner's banker towards de-freezure of the petitioner's bank account forthwith.

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

07.07.2025

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

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KRISHNAN RAMASAMY, J.,

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