IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25-07-2025

CORAM

THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY

WP Nos.25819, 25825, 25840, 25847 & 25851 of 2025
AND
WMP Nos.29017, 29030, 29050, 29059 & 29065 of 2025

Tvl.Raghavendra Industries,
Rep by its Sole Proprietor, Mr.S.Selvam
GSTIN 33BSPS8229K1ZD
Plot No. 25, Jeyandra Saraswathi Industrial Estate,
Kundrathur Main Road, Bell Nagar, Porur,
Chennai- 600 116.

Petitioner in all W.Ps

Vs

1.State Tax Officer,
Ayyappanthangal Assessment Circle
No. 4/109 1st Floor Bangalore High Road,
Nazarethpet, Varadharajapuram,
Chennai 600 123.

2.Commercial Tax Officer,
Office of the Commercial Tax Officer,
Ayyapanthangal Chennai South Zone
No. 4/ 109, 1st Floor, Bangalore High Road,
Nazarethpet, Varadharajapuram,
Chennai - 600 123.

3.The Corporation Bank,
Represented by its Branch Manager,
Porur Branch, 1st Floor, No.80, Arcot Road,
Chennai - 600 116.

Respondents in all W.Ps

PRAYER in WP No. 25819 of 2025:-Writ Petition filed under article 226 of the Constitution of India, praying for an issuance of Writ of Certiorarified Mandamus, to call for the records of the Respondents No. 1 and 2 and quash the impugned order vide GSTIN 33BSBPS8229K1ZD/2017-18 dated 13.04.2023 and consequently quash the summary of the order both having reference number ZD330423063925D in Form GST DRC-07 dated 13.04.2023 and direct the 3rd Respondent bank to de-freeze the bank account of the Petitioner bearing account 210201901140002.

PRAYER in WP No. 25825 of 2025:-Writ Petition filed under article 226 of the Constitution of India, praying for an issuance of Writ of Certiorarified Mandamus, to call for the records of the Respondents No. 1 and 2 and quash the impugned order vide GSTIN 33BSBPS8229K1ZD/2018-19 dated 13.04.2023 and consequently quash the summary of the order both having reference number ZD330423064172T in Form GST DRC-07 dated 13.04.2023 and direct the 3rd Respondent bank to de-freeze the bank account of the Petitioner bearing account 210201901140002.

PRAYER in WP No. 25840 of 2025:-Writ Petition filed under article 226 of the Constitution of India, praying for an issuance of Writ of Certiorarified Mandamus, to call for the records of the Respondents No. 1 and 2 and quash the impugned order vide GSTIN 33BSBPS8229K1ZD/2019-20 dated 17.04.2023 and consequently quash the summary of the order both having reference number ZD330423070773H in Form GST DRC-07 dated 17.04.2023 and direct the 3rd Respondent bank to de-freeze the bank account of the Petitioner bearing account 210201901140002.

PRAYER in WP No. 25847 of 2025:-Writ Petition filed under article 226 of the Constitution of India, praying for an issuance of Writ of Certiorarified Mandamus, to call for the records of the Respondents No. 1 and 2 and quash the impugned order vide GSTIN 33BSBPS8229K1ZD/2020-21 dated 17.04.2023 and consequently quash the summary of the order both having reference number ZD330423071358G in Form GST DRC-07 dated 17.04.2023 and direct the 3rd Respondent bank to de-freeze the bank account of the Petitioner bearing account 210201901140002.

PRAYER in WP No. 25851 of 2025:-Writ Petition filed under article 226 of the Constitution of India, praying for an issuance of Writ of Certiorarified Mandamus, to call for the records of the Respondents No. 1 and 2 and quash the impugned order vide GSTIN 33BSBPS8229K1ZD/2021-22 dated 17.04.2023 and consequently quash the summary of the order both having reference number ZD330423075137K in Form GST DRC-07 dated 17.04.2023 and direct the 3rd Respondent bank to de-freeze the bank account of the Petitioner bearing account 210201901140002.

In all W.Ps

For Petitioner(s): Mr.Leeban Arivalagan

For Respondent(s): Mrs.K.Vasanthamala,
Government Advocate (t)
For Rr1 And 2

COMMON ORDER

These writ petitions have been filed by the petitioner challenging the impugned assessment orders dated 13.04.2023, relating to the Financial Years 2017-18 & 2018-19 and the impugned assessment orders dated 17.04.2023, relating to the Financial Years 2019-20 to 2021-22, passed by the 1st respondent.

2.Learned counsel for the petitioner would submit that the show cause notices dated 29.11.2022, 30.11.2022 & 14.02.2022, relating to the Financial Years 2017-18 & 2018-19; 2019-20 & 2020-21 and 2021-22, respectively were issued to the petitioner raising some discrepancies. In response to the said show cause notices, the petitioner filed their replies on 17.02.2023, 16.03.2023 & 11.04.2023 along with relevant documents in Form DRC-06. However, the 1st respondent without considering the replies filed by the petitioner, had passed the impugned assessment orders dated 13.04.2023 & 17.04.2023 by recording that the petitioner have not filed any clarifications to the show cause notices and whereby confirmed the proposals made in the show cause notices. He would further submit that the 1st respondent had passed the impugned assessment orders with non-application of mind and prayed to set aside the impugned orders directing the 1st respondent to consider the replies filed by the petitioner and pass orders after providing personal hearing opportunities to the petitioner.

3.Learned Government Advocate appearing for the respondents 1 and 2 would fairly submit that the petitioner have filed their replies to the show cause notices and without considering the same the impugned orders came to be passed and therefore, he prayed to pass appropriate orders.

4.Heard the learned counsel for the petitioner as well as the learned Government Advocate appearing for the respondents 1 and 2 and perused the materials available on records.

5.Considering the submissions made by the learned counsel for the petitioner and the learned Government Advocate appearing for the respondents 1 and 2, it is evident that, admittedly, the petitioner have filed their replies to the show cause notices on 17.02.2023, 16.03.2023 & 11.04.2023. However, while passing the impugned assessment orders, the 1st respondent without considering the replies filed by the petitioner had proceeded to pass the impugned assessment orders with non-application of mind by recording that the petitioner failed to file their clarifications to the show cause notices. Therefore, the impugned assessment orders are liable to be set aside. However, though the impugned orders were came to be passed as early as on 13.04.2023 & 17.04.2023, since the petitioner approched this Court belatedly after a period of two years, this Court is inclined to set aside the impugned orders on condition to deposit 10% of the disputed tax demand. Accordingly, this Court pass the following orders:-

(i) The orders impugned herein are set aside and the matter is remanded back to the 1st respondent on condition that the petitioner deposits 10% of the disputed tax amount, in each case, in respect of the impugned assessment periods, within a period of four weeks from the date of receipt of a copy of this order.

(ii) If the petitioner intend to file any additional replies, the same shall be filed within a period of two weeks thereafter.

(iii) The 1st respondent shall consider the replies of the petitioner and shall issue a 14 days clear notice by fixing the date of personal hearing to the petitioner and thereafter, pass appropriate orders on merits and in accordance with law, after hearing the petitioner, as expeditiously as possible.

(iv) Upon production of proof with regard to the payment of 10% of the disputed tax made by the petitioner, the 3rd respondent-Bank is directed de-freeze the petitioner's bank account forthwith.

6.With the above directions, these writ petitions are disposed of. There is no order as to costs. Consequently, the connected miscellaneous petitions are closed.

25-07-2025

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

To

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