IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 29.07.2025

CORAM
THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.27209 of 2025
& W.M.P.Nos.30560, 30563 and 30565 of 2025

Pavithra Constructions,
Represented By Its Managing Partner,
Kotireddy Sarojini,
Plot No.2, Lakshmi Kanthammal 2nd Cross Street,
Rajiv Nagar,
Thiruverkadu, Chennai 600 077.

... Petitioner

Vs.

1.The Deputy State Tax Officer,
(Formerly Known as Deputy Commercial Tax Officer),
Tiruverkadu Assessment Circle,
Integrated Commercial Taxes Building,
Varadharajapuram,
Chennai – 600 123.

2.The Deputy Commissioner (ST),
Poonamallee Zone,
Integrated Commercial Taxes Building,
Varadhrajapuram,
Chennai 600123.

3. The Branch Manager,
Kotak Mahindra Bank Limited,
Block Q100, Plot No.3698,
3rd Avenue,
Anna nagar,
Chennai 600 040.

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, calling for records in Reference Number -ZD 330 824 261 3495/2019-20 dated 28.08.2024 on the file of the first respondent and quash the same as contrary to law, and further directing the second Respondent to de-freeze the Bank Account No : 425011011227 of the Petitioner-Registered Taxable Person bearing GSTIN : 33AAIFP1871G1ZB/2019-20 consequent to DRC-13 issued by the 2nd Respondent dated 10.06.2025.

For Petitioner	:	M/s V.Vijayalakshmi
For R1 and R2	:	Ms.P.Selvi, Government Advocate

ORDER

This writ petition has been filed challenging the impugned order dated 28.08.2024 passed by the first respondent.

2. Ms.P.Selvi, learned Government Advocate, takes notice on behalf of the respondents 1 and 2. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

3. The learned counsel for the petitioner would submit that in this case, the show cause notice dated 22.05.2024 and the subsequent reminder dated 04.07.2024 came to be issued by the first respondent. Subsequently, vide letter dated 15.08.2024, the petitioner sought for time to file detailed objections to substantiate their case. However, at that point of time, the petitioner's consultant was not available, hence they could not file a detailed objection. Under these circumstances, the impugned order came to be passed by the first respondent. He would also contend that no opportunity of personal hearing was provided by the first respondent prior to the passing of impugned assessment order. Therefore, this petition has been filed.

4. Further, she would submit that the petitioner is willing to pay 25% of the disputed tax amount to the respondents. Hence, she requests this Court to grant an opportunity to the petitioner to present their case before the respondents 1 & 2 by setting aside the impugned order.

5. On the other hand, the learned Government Advocate appearing for the respondents 1 and 2 would fairly admitted that no opportunity of personal hearing

was provided to the petitioner prior to the passing of impugned order. Therefore, she requested this Court to remit the matter back to the respondents 1 and 2, subject to the payment of 25% of the disputed tax amount by the petitioner.

6. Heard the learned counsel for the petitioner and the learned Government Advocate for the respondents 1 and 2 and also perused the materials available on record.

7. In the case on hand, initially the show cause notice dated 22.05.2024 and the subsequent reminder dated 04.07.2024 came to be issued by the first respondent. Subsequently, vide letter dated 15.08.2024, the petitioner has sought time for filing detailed objection. However, without granting any such time, the impugned order was passed by the first respondent on 28.08.2024.

8. Further, it was contended by the petitioner that no opportunity of personal hearing was provided to them prior to the passing of impugned order. Normally, if the respondent is intend to pass any adverse order against the Assessee, under Section 75(4) of the GST Act, 2017, it is mandatory for them to provide an

opportunity of personal hearing prior to the passing of assessment order. However, in this case, no such opportunity of personal hearing was provided to the petitioner and thus, it is clear that the impugned order came to be passed not only in contrary to the provisions of Section 75(4) of the GST Act but also in violation of principles of natural justice and hence, the said order is liable to be set aside.

9. Further, it was submitted by the learned counsel for the petitioner that the petitioner is willing to pay 25% of the disputed tax amount to the respondents. In such view of the matter, this Court is inclined to set aside the impugned order dated 28.08.2024 passed by the first respondent. Accordingly, this Court passes the following order:-

> (i) The impugned order dated 28.08.2024 is set aside and the matter is remanded to the first respondent for fresh consideration on condition that the petitioner shall pay 25% of disputed tax amount to the respondents within a period of four weeks from the date of receipt of a copy of this order. The setting aside of the impugned order will take effect from the date of payment of the said amount.
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> (ii) The petitioner shall file their reply/objection along with the required documents, if any, within a period of three weeks from the date of payment of amount as stated above.

(iii) On filing of such reply/objection by the petitioner, the respondent shall consider the same and 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.

With the above directions, this writ petition is disposed of. No costs. Consequently, the connected miscellaneous petitions are also closed.

29.07.2025

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