IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 31-07-2025

CORAM

THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 27383 of 2025
AND
WMP NO. 30741 OF 2025,WMP NO. 30742 OF 2025,WMP NO. 30743 OF 2025

Tmt.Mohana,
W/o. Devan Palinappan,
Proprietor of Tvl Saaral Logistics,
No. 274, Bhavani Main Road,
Sankagiri, Salem 637 301.

Petitioner(s)

Vs

1. The State Tax Officer,
Salem Rural Assessment Circle, Integrated
Commercial Taxes Building, Room No.320,
3rd Floor, Pitchards Road, Hasthampatty,
Salem 636 007.

2.The Branch Manager Indian Overseas Bank
No 164/1B/2 1st Flr, Settia Gounder Complex
Bhavani Main Road Sangagiri ,
Salem 637 301.

Respondent(s)

PRAYER:-Writ Petition filed under Article 226 of the Constitution of India, praying for an issuance of Writ of Certiorari, calling for the records on the files of the 1st respondent herein in FORM GST DRC-07 with Reference No. ZD330225248673F dated 24.02.2025 along with the detailed order vide GSTIN 33AXIPM5438R1ZS / 2020-21 dated 24.02.2025 annexed thereon along with all other consequential proceedings, and quash the same.

For Petitioner(s): Mr.M.Praveen Balaji

For Respondent(s): Ms.P.Selvi
Government Advocate (taxes)
For R1

ORDER

This writ petition has been filed by the petitioner challenging the impugned assessment order dated 24.02.2025, passed by the 1st respondent, relating to the Financial Years 2020-21.

2.Learned counsel for the petitioner would submit that, the show cause notice dated 25.11.2024 was issued in Form DRC-01 for the Financial Year 2020-2021 and in response, the petitioner filed their reply on 29.01.2025.

However, the 1st respondent without considering the same and providing any personal hearing opportunity to the petitioner, has confirmed the proposal made in the show cause notice by passing the impugned assessment order dated 24.02.2025, which is violation of principles of natural justice. Hence, he prayed to set aside the impugned order directing the 1st respondent to provide an opportunity of personal hearing so that the petitioner would be able to substantiate their case.

3.Learned Government Advocate appearing for the 1st respondent would fairly submit that no personal hearing opportunity was provided to the petitioner after the filing of the reply to the show cause notice and therefore, appropriate orders may be passed.

4.Heard the learned counsel for the petitioner as well as the learned Government Advocate appearing for the 1st respondent and perused the materials available on record.

5.Considering the submissions made by the learned counsel for the petitioner as well as the learned Government Advocate appearing for the 1st respondent, it is evident that though the reply was filed by the petitioner, without taking into consideration of the reply filed by the petitioner and without providing an opportunity of personal hearing, the assessment order has been passed, which is totally against the provision under Section 75(4) of the Central Goods and Services Tax Act, 2017.

6.Thus, in such circumstances, this Court is of the view that since the impugned assessment order dated 24.02.2025 came to be passed without affording opportunity of personal hearing to the petitioner to establish their case, thereby violating the principles of natural justice, it is just and necessary to provide an opportunity to the petitioner to establish their case on merits and in accordance with law.

7.For the reasons stated above, this Court is inclined to set aside the impugned orders dated 24.02.2025 passed by the 1st respondent. Accordingly, this Court pass the following orders:-

(i)The impugned assessment order dated 24.02.2025 is set aside and the matter is remanded back to the 1st respondent for fresh consideration.

(ii)The petitioner is directed to produce the additional documents, if any, to the 1st respondent, within a period of two weeks from the date of receipt of a copy of this order.

(iii) On filing of such documents, the respondent shall shall consider the same and issue a 7 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) Considering the fact that the impugned order itself has been set aside, this Court is of the opinion that the attachment made on the Bank account of the petitioner cannot survive any longer and hence, it is lifted. The 2nd respondent is directed to de-freeze the Bank account of the petitioner immediately upon the production of a copy of this order.

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

31-07-2025

rst

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

To

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Integrated Commercial Taxes Building,
Room No.320, 3rd Floor, Pitchards Road,
Hasthampatty, Salem 636 007.

2.The Branch Manager,
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KRISHNAN RAMASAMY J.

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