IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 31.07.2025

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THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.28044 of 2025
and W.M.P.Nos.31431, 31433 & 31435 of 2025

Krishnasamy Ravichandran ... Petitioner

Vs.

The Assistant Commissioner (ST),
Commercial Taxes Department,
Mettur Circle,
Mettur,
Salem District. ... Respondent

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus calling for the records of the respondent relating to impugned order No.33AAJHK0885Q1ZM/2020-21 dated 31.01.2025 for the Assessment year 2020-21 and quash the same and further direct the respondent to defreeze the bank account No.1164135000000751 in Karur Vysha Bank, Puduchamballi, Mettur Dam.

For Petitioner	:	Mr.P.Muthu Krishnan for Mr.Sundaravadhanan
For Respondent	:	Mrs.K.Vasanthamala, Government Advocate (T)

ORDER

This writ petition has been filed challenging the impugned order dated 31.01.2025 passed by the respondent.

2. Mrs.K.Vasanthamala, learned Government Advocate, takes notice on behalf of the respondent. 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 respondent issued online demand under Section 73 dated 25.09.2024, stating that the petitioner has claimed Input Tax Credit excessively more than the eligible, which is contradictory to the Tax Liability Summary generated on 29.01.2022, for the financial year 2020-21. The said notice was uploaded by the respondent in the GST common portal. Since the petitioner was not aware of the said notice, they failed to

file their reply within the time. Under these circumstances, the impugned order came to be passed by the respondent without providing any opportunity of personal hearing to the petitioner. Therefore, this petition has been filed.

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

5. On the other hand, the learned Government Advocate appearing for the respondent would submit that the respondent had uploaded the notices in the GST Online Portal and also sent the physical copy to the petitioner. Furthermore, an opportunity of personal hearing was also provided to them on two occasions i.e, 18.10.2024 & 26.11.2024. But the petitioner failed to avail the said opportunity. Hence, she prays this Court to pass appropriate orders.

6. Heard the learned counsel for the petitioner and the learned Government Advocate appearing for the respondent and also perused the materials available on record.

7. Considering the above facts and circumstances of the case and the fair submission made by the learned counsel for the petitioner that he is willing to pay 25% of the disputed tax amount to the respondent, this Court feels, it would be appropriate to set aside the impugned order dated 31.01.2025 passed by the respondent. Accordingly, this Court passes the following order:-

> (i) The impugned order dated 31.01.2025 is set aside and the matter is remanded to the respondent for fresh consideration on condition that the petitioner shall pay 25% of disputed tax amount to the respondent 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.

(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.

(iv) Considering the fact that the impugned assessment 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 to be lifted. As a sequel, the respondent is directed to instruct the concerned Bank to release the attachment, and de-freeze the bank account of the petitioner, immediately upon the production of a copy of this order.

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

31.07.2025

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

The Assistant Commissioner (ST),
Commercial Taxes Department,
Mettur Circle,
Mettur,
Salem District.

KRISHNAN RAMASAMY.J.,

vm

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