



W.P.No.28181 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 01.08.2025

CORAM:

THE HONOURABLE MR. JUSTICE KRISHNAN RAMASAMY

W.P.No.28181 of 2025

and

W.M.P.Nos. 31613, 31614 & 31615 of 2025

M/s. Zigma Marketing (India)
Private Limited,
Represented by its
Accounts Manager/Authorised Signatory
Mr.S.Ramachandran
No.62, Door No.13D, Subhasree,
Thirumangaimannan Street,
Sundaram Colony, East Tambaram,
Chennai – 600 059.

... Petitioner

Vs.

1. The Assistant Commissioner (ST) (FAC),
Selaiyur Assessment Circle,
Greenways Road, R.A Puram,
Mylapore Taluk Office Building,
Chennai – 600 028.

2. The Deputy Commissioner (ST) (FAC),
Tambaram Zone, 4th Floor, PAPJM Building,
Greens Road, Chennai – 600 006.

... Respondents

PRAYER: Writ Petition filed under Article 226 of Constitution of India, for issuance of Writ of Certiorari to call for the impugned



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proceedings of the first respondent passed in GSTIN:33AACZ1498E1ZC/ 2020-21 dated 25.02.2025, the order under section 73 (5) dated 25.02.2025 and the summary of the order in GST DRC-07 dated 25.02.2025 and the notice passed by the second respondent Form GST DRC-13 dated 08.07.2025 and quash the impugned proceedings as passed contrary to the provisions of the Central Goods and Service Tax Act, 2017 read with the provisions of the Tamil Nadu Goods and Services Tax Act, 2017.

For Petitioner : Mr.Benuel Ritesh Rajkumar

For Respondents : Mr.C.Harsha Raj
Special Government Pleader (Taxes)

ORDER

This writ petition has been filed challenging the impugned order dated 25.02.2025 and the impugned notice dated 08.07.2025 issued by the respondent.

2. Mr.C.Harsha Raj, learned Special Government Pleader, 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.



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WEB COPY 3. The learned counsel for the petitioner would submit that in this case, initially, the show cause notice dated 18.11.2024 came to be issued by the respondent, demanding a sum of Rs.53,812/- towards tax liabilities. However, while passing the impugned assessment order, the respondent had demanded a sum of Rs.1,64,143/- towards tax liabilities, which was not proposed either in the aforesaid show cause notice or in any manner prior to the passing of impugned order, due to which, no opportunity was provided to the petitioner to explain their case on the said aspect. Hence, he would contend that in non-application of mind, the respondent had passed the impugned order, which travels beyond the scope of show cause notice dated 18.11.2024 and requests this Court to grant an opportunity to the petitioner to present their case before the respondent by setting aside the impugned order.

4. On the other hand, the learned Special Government Pleader appearing for the respondent would submit that the respondent had confirmed the submissions made by the petitioner and hence, requested this Court to pass appropriate orders and remit the matter back to the respondent.



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WEB COPY 5. Heard the learned counsel for the petitioner and and the learned Special Government Pleader for the respondent and also perused the materials available on record.

6. In the case on hand, initially, the show cause notice dated 18.11.2024 came to be issued by the respondent for a sum of Rs.53,812/- towards tax liabilities. However, while passing the impugned assessment order, the respondent had demanded a sum of Rs.1,64,143/- towards tax liabilities, which was not proposed either in the aforesaid show cause notice or in any manner, due to which, no opportunity was provided to the petitioner to explain their case on the said aspect. In such case, it is clear that in total non-application of mind, the respondent had passed the impugned order, which travels beyond the scope of show cause notice dated 18.11.2024 and hence, the said order is liable to be set aside.

8. For the reason stated above, this Court is inclined to set aside the impugned order dated 25.02.2025 passed by the respondent. Accordingly, this Court passes the following order:-



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(i) The impugned order dated 25.02.2025 is set aside and the matter is remanded to the respondent for fresh consideration.

(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 receipt of a copy of this order.

(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 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 respondents are directed to instruct the concerned Bank to release the attachment, and de-freeze the bank account of the petitioner, immediately upon the production of the a copy of this order.



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

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dh

Index: Yes/No

Internet: Yes/No

Speaking Order/Non-speaking order

Note: Issue order copy on 05.08.2025

To

1. The Deputy Commissioner (CT)
Salem.
2. The State Tax Officer (FAC),
Edappadi Assessment Circle,
Salem.



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KRISHNAN RAMASAMY, J.

nsa/dh

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