IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED : 21.08.2025
Coram
The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.No.29143 of 2025
and
W.M.P.Nos.32691 & 32693 of 2025

Tvl. AGS Earth Movers,
rep. by Sridharan Sampathkumar. ...Petitioner

Vs.

1. The Deputy Commercial Tax Officer/
Deputy State Tax Officer,
Integrated Commercial Tax Department Building
3rd Floor, Room No.344, Nandanam
Chennai – 600 035.

2. The Manager,
ICICI Bank, No.1014, Indira Priyadharshini Nagar,
Perumbakkam, Chennai – 600 100. ...Respondents

Prayer

Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus to call for records of the first respondent relating to the impugned order DRC-07 reference No.ZD330424190506F dated 24.04.2024 issued by the first respondent, directing the petitioner to make the payment of Rs.12,61,868/- and to quash the same as illegal, arbitrary and unconstitutional and to direct the second respondent to lift the bank attachment to defreeze the bank account No.777701003663 and further, to direct the respondent to re-do the assessment afresh providing an opportunity of personal hearing as per the provisions of CGST/TNGST Act, 2017.

For Petitioner : M/s.Nagarjun

For Respondent No.1 : M/s.P.Selvi
Government Advocate (T)

Order

Heard M/s.Nagarjun learned counsel appearing for the petitioner and M/s.P.Selvi, learned Government Advocate (T), who takes notice on behalf of the first respondent. With consent, the main Writ Petition is taken up for final disposal at the stage of admission itself.

2. The challenge in this Writ Petition is to the order passed by the first respondent dated 24.04.2024 and to quash the same, consequently, to direct the second respondent to lift the bank attachment to defreeze the bank account and further, to direct the first respondent to re-do the assessment afresh providing an opportunity of personal hearing as per the provisions of CGST/TNGST Act, 2017.

3. At the outset, the learned counsel appearing for the petitioner would submit that the issue involved in this Writ Petition is no longer *res* *integra,* as it was already dealt with by this Court, in a Writ Petition filed by one Mr.Srinivasan Balasubramaninan, in W.P.No.13334 of 2025, wherein, the order impugned thereunder was set aside by this Court on the ground of violation of principles of natural justice and the Writ Petition was disposed of vide order dated 15.04.2025. The learned counsel for the petitioner also annexed the copy of the said order dated 15.04.2025, at page No.50 of the Index to Typed Set of Papers, and therefore, prays that the present Writ Petition may also be allowed on the same lines.

4. M/s. P.Selvi, the learned Government Advocate for the first respondent also fairly admitted that the issue involved in this Writ Petition is squarely covered by the decision relied on by the learned counsel for the petitioner.

5. I have given due considerations to the submissions made on either side and perused the materials placed on record.

6. Admittedly, the petitioner's GST registration was cancelled in the year 2021 itself. After such cancellation, obviously, there wouldn't have been any occasion for the petitioner to view the Portal. Therefore, the petitioner was totally unaware of the notices and orders passed by the first respondent, which were uploaded via. Portal. After nearly fours years of such cancellation of GST registration, the petitioner was informed by the second respondent-Bank as regards the attachment of their bank account in pursuance of the order passed by the first respondent. Therefore, it is crystal clear that the order passed by the first respondent suffers from utter violation of principles of natural justice, as, the first respondent after the date of cancellation of GST registration of the petitioner, in the year 2021, ought to have sent all the show cause/reminders and other communications, which culminated in the impugned proceedings by registered post or by any other mode as contemplated under Section 169 of the GST Act.

7. Thus, considering the fact that the issue involved in this Writ Petition is squarely covered by a decision rendered by this Court in W.P.No.13334 of 2025 dated 15.04.2025, wherein, this Court after analyzing the issue on the aspect of violation of principles of natural has held as under:

> "9.When the petitioner's GST registration was cancelled, it is not appropriate to the respondent to upload the notices in the portal and expect (sic) the petitioner to view the same. Therefore, in the event of cancellation of GST registration, the respondent has to send notices to the address of the petitioner and merely by uploading it to the portal will serve no purpose to the respondent. The respondent cannot expect the petitioner to view the portal and provide reply after the cancellation of their GST registration. The respondent can very well utilise the address provided by the petitioner in the cancellation application submitted by the petitioner Further, in the present case, admittedly, no such communication was made and thus, this Court finds that there is default in the part of the respondent in issuance of notice, passing impugned order and the decision making process. Thus, the impugned order is liable to be set aside."

8. Thus, in the light of the aforesaid decision rendered in W.PNo.13334 of 2025, dated 15.04.2025, this Court is inclined to set aside the order impugned herein as well on the similar terms.

9. Accordingly, this Court is inclined to pass the following orders/directions:

i) The order impugned herein is set aside on condition that the petitioner deposits each 10% of the disputed tax amount in respect of the impugned assessment period, as per the endorsement made by the learned counsel for the petitioner in the Writ Petition within a period of four weeks from the date of receipt of a copy of this order.

ii) Thereafter, the petitioner shall file their reply/objection along with the required documents, if any, within a period of two weeks thereafter.

iii) On filing of such reply/objection by the petitioner, the first respondent shall consider the same and issue a 14 days clear notice 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.

10. With the above directions, this Writ Petition is disposed of. No costs. Consequently, the connected miscellaneous petitions are closed.

21.08.2025

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Index : yes/no
Neutral Citation : yes/no

To

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Krishnan Ramasamy,J.,

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