IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 26.09.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.31216 of 2025
and
W.M.P.Nos.34952, 34954 and 34955 of 2025

Tvl.Selvam Textiles,
Represented by its Proprietor
Selvaraj Perumal ... Petitioner

Vs.

The State Tax Officer,
Thiruchengode Town Circle,
Sengunthar Arakattalai Building,
100/13, Salem Main Road,
Thiruchengode – 637 211. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records of the Respondent pertaining to the impugned order dated 23.01.2025 bearing Reference No.ZD3301251945396 and quash the same and consequently direct the Respondent to de-freeze the Petitioner's Bank Account No.143109000085592 held with City Union Bank, Thiruchengode Branch.

For Petitioner : Mr.Aadeish JB

For Respondent : Mr.T.N.C.Kaushik
Additional Government Pleader

ORDER

In this Writ Petition, the Petitioner has challenged the impugned Order dated 23.01.2025 passed for the Tax Period 2017-2018. The impugned Order dated 23.01.2025 was preceded by a Show Cause Notice in DRC-01 dated 25.10.2023.

2. The Petitioner has given two replies on 17.01.2025 and 22.01.2025 which have been acknowledged on the Web Portal. Immediately after filing of reply dated 22.01.2025, the impugned Order has been passed by the Respondent.

3. It is the case of the Petitioner that while passing the impugned Order dated 23.01.2025, 1st mentioned reply of the Petitioner dated 17.01.2025 has not been considered by the Respondent and hence there is a violation of Principles of Natural Justice.

4. It is submitted by the learned counsel for the Petitioner that there is no case made out for invocation of extended period of limitation under Section 74 of the respective GST enactments.

5. It is further submitted that if the Department wanted to confirm the demand under Section 73 of the respective GST enactments, the Petitioner

should have been put to notice. In any event, it is stated that the Petitioner's reply dated 17.01.2025 is on merits and should have been considered by the Respondent before passing the impugned Order.

6. Learned Additional Government Pleader for the Respondent submits that the impugned Order dated 23.01.2025 does not merit any interference as it is well-reasoned order and was passed after considering the reply dated 23.01.2025 of the Petitioner.

7. Having considered the submissions made by the learned counsel for the Petitioner and the learned Additional Government Pleader for the Respondent and considering the fact that the Petitioner's reply dated 17.01.2025 has not been considered by the Respondent, this Court is inclined to remit the case back to the Respondent to pass a fresh order on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months from the date of receipt of a copy of this order.

8. Needless to state, before passing any such order, the Respondent shall give due notice to the Petitioner and the Petitioner shall be heard.

9. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

26.09.2025

Neutral Citation : Yes / No

arb

To:

The State Tax Officer,
Thiruchengode Town Circle,
Sengunthar Arakattalai Building,
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Thiruchengode – 637 211.

C.SARAVANAN, J.

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