IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 25.08.2025

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THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.30920 of 2025
& W.M.P.Nos.34626, 34628 & 34632 of 2025

M/S Transorion Logistics Services Pvt Ltd
Rep by its Director Mr.Ragunath Rao
Prashanth 3rd Floor, No. 14, 26th Street,
Thillaiganga Nagar, Nanganallur, Chennai,
Tamil Nadu - 600 061

... Petitioner

Vs.

1. The Appellate Authority/
The Deputy Commissioner ST (GST Appeal),
PAPJM Buildings, 3rd Floor,
No.1, Greams Road, Chennai-06.

2. The Assistant Commissioner (ST)
Nanganallur Assessment Circle,
Integrated commercial taxes and registration Department,
South-III, South Tower, 2nd Floor,
Anna Salai, Nandanam, Chennai - 35.

3. The Branch Manager,
State Bank of India,
Nanganallur Branch (03351),
Chennai

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records pertaining to Impugned Order No. GSTIN/33AAICM1005E1Z6/18-19 dated 13.04.2024 issued by the 2nd respondent under TNGST Act, 2017/CGST Act, 2017 (Reference order No.. ZD3304241006221) and quash the same as illegal, arbitrary and violative of principals of natural justice and consequently directing the 2nd respondent to pass order in the Application of Waiver and penalty FORM GST SPL-02 (Reference No. ZD3304241006221) dated 27.03.2025 and consequently directing the 1st and 2nd respondent to de freeze the Petitioners Company Bearing Current Account no. 00000033156642425 on the file of 3rd respondent / Branch Manager, SBI bank Nanganallur Branch, Chennai and the matter maybe remanded back to 1st and 2nd respondents for fresh consideration.

For Petitioner : Mr.Karunakaran U

For Respondent : Mr.T.N.C.Kaushik, AGP for R1 & R2

ORDER

This writ petition has been filed challenging the impugned order dated 13.04.2024 passed by the 2nd respondent.

2. Mr.T.N.C.Kaushik, learned Additional Government Pleader,

takes notice on behalf of the respondents 1 & 2. 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 the show cause notice was issued by the respondent on 27.12.2023. After the receipt of the said notice, a reply was filed by the petitioner on 05.02.2024. Subsequently, 3 reminders were issued by the respondent and the petitioner had filed their reply for each reminders. Under these circumstances, the impugned order came to be passed by the respondent without providing any opportunity of personal hearing to the petitioner. Hence, this petition has been filed.

4. Further, he would submit that one of the issues involved in the present writ petition is with regard to the claim made by the petitioners for ITC, which is barred by limitation in terms of Section 16 (4) of the CGST Act, 2017. He would also submit that the said issue has been squarely covered by the common order dated 17.10.2024 passed in W.P.Nos.25081 of 2023, etc, whereby, this Court had quashed the

impugned order passed by the Department. Hence, he requests this Court to pass appropriate orders.

5. On the other hand, the learned Additional Government Pleader appearing for the respondent would submit that the respondent had duly issued the show cause notice to the petitioner. But the petitioner failed to avail the said opportunity. Further, she has fairly admitted that no opportunity of personal hearing was provided to the petitioner prior to the passing of impugned order. Therefore, she requested this Court to pass appropriate orders.

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

7. In the case on hand, it is clear that no opportunity of personal hearing was provided to the petitioner prior to the passing of impugned order. Hence, this Court is of the view that the impugned order was

passed in violation of principles of natural justice and also in contrary to the provisions of Section 75(4) of the GST Act. Further, this Court feels that it is just and necessary to provide an opportunity to the petitioner to establish their case on merits.

8. Further, it was submitted by the learned counsel for the petitioner that one of the issues involved in this petition is with regard to the claim made by the petitioners for ITC, which is barred by limitation in terms of Section 16 (4) of the CGST Act, 2017. As submitted by the learned counsel for the petitioner, the said issue was already dealt with by this Court in W.P.Nos.25081 of 2023, etc, whereby, this Court, vide common order dated 17.10.2024, had quashed the impugned order passed by the Department. In such view of the matter, this Court is inclined to quash the impugned order only the aspect of aforesaid issue pertaining to Section 16(4) of GST Act. As far as other issues are concerned, this Court is inclined to set aside the impugned order dated 13.04.2024 passed by the 2nd respondent.

9. Accordingly, this Court passes the following order:-

(i) The impugned order dated 13.04.2024 is quashed only to the extent of issue relates to the claim made by the petitioner for ITC, which is barred by limitation in terms of Section 16 (4) of the CGST Act, 2017

(ii) As far as other issues are concerned, the impugned order dated 13.04.2024 is set aside and the matter is remanded to the respondent for fresh consideration.

(iii) 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 copy of this order.

(iv) 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.

(v) 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 3rd respondent is directed to de-freeze the bank account of the petitioner, immediately upon the production of proof with regard to the payment made by the petitioner as stated above.

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

25.08.2025

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

To

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