IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 21.08.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.31563 of 2025
& W.M.P.Nos.35368, 35371 & 35372 of 2025

Saravanan Enterprises
Represented by its Proprietor
S. Saravanan,
47, Bhajanai Koil Street,
Paruthipattu, Chennai-600 071

... Petitioner

Vs.

1. Assistant Commissioner(st)fac -1
Avadi Assessment Circle, I
ntegrated Commercial Taxes Building
Tiruvallur Division,
No.122, Elephant Gate Bridge Road,
Vepery Chennai-600 003

2. The Branch head manager
ICICI Bank Limited
No.3, Main Road,
Kamaraj Nagar, Avadi

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the impugned order of the first respondent passed in GSTIN 33EHBPS6834J1Z0/2020-21 dated 26-

02-2025 and quash the same

For Petitioner : Ms.Divya

For Respondent : Ms.Amirta Poonkodi Dinakaran,
GA, for R1
Mr.M. Anthony Moses
For M/s.Acuity Law Associates for R2

ORDER

This writ petition has been filed challenging the impugned order dated 26.02.2025 passed by the respondent.

2. Ms.Amirta Poonkodi Dinakaran, learned Government Advocate, takes notice on behalf of the 1st 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, initially, the show cause notice was issued by the respondent on 29.11.2024, for which, a reply was filed by the petitioner on 28.01.2025. Subsequently, they had also filed an additional reply dated 31.01.2025 by enclosing all the supporting documents. Under these circumstances, the impugned order came to be passed by the respondent without providing any opportunity of personal hearing to the petitioner, which is a clear violation of principles of natural justice. 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.

4. On the other hand, the learned Government Advocate appearing for the respondent 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 remit the matter back to the respondent.

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

7. In the case on hand, it is evident that the show cause notice was issued by the respondent on 29.11.2024, for which a detailed reply and an additional reply were filed by the petitioner on 28.01.2025 & 31.01.2025

respectively. In such circumstances, the impugned assessment order came to be passed without affording any opportunity of personal hearing to the petitioner, confirming the proposals contained in the show cause notice.

8. Normally, if the respondent is intend to pass any adverse order against the Assessee, under Section 75(4) of the GST Act, 2017, it is mandatory for them to provide an opportunity of personal hearing prior to the passing of assessment order. However, in this case, no such opportunity of personal hearing was provided to the petitioner and thus, it is clear that the impugned order came to be passed not only in contrary to the provisions of Section 75(4) of the GST Act but also in violation of principles of natural justice. In such view of the matter, this Court is inclined to set aside the impugned order dated 26.02.2025passed by the 1st respondent. Accordingly, this Court passes the following order:-

> (i) The impugned order dated 26.02.2025 is set aside and the matter is remanded to the 1st respondent for fresh consideration.
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> (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 1st 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 2nd respondent is directed to release the attachment, and de-freeze the bank account of the petitioner, immediately upon the production of a copy of this order.

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

21.08.2025

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

To

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