IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 02.09.2025

Coram:
THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P.No.32921 of 2025
and W.M.P.Nos.36908 & 36910 of 2025

Thillaigovinden Ramalingam,
[Trade Name: Tvl.Sri Ramalingaa Agencies]
represented by its Proprietor,
26A/1, Kurinji Nagar, Kondur, Valisemmandalam,
Cuddalore, Tamil Nadu – 607 006.

...Petitioner

Versus

Assistant Commissioner,
Cuddalore (Town): Cuddalore,
Cuddalore: Tamil Nadu.

...Respondent

Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorarified mandamus calling for the records of Order of Assessment in DRC-07 bearing Reference : ZD3302252113407 in GSTIN/ID: 33ATFPR3778N1ZZ/APR 2020 – MAR 2021 dated 21.02.2025 passed by the respondent and to quash the same and to further direct the respondent to lift the Bank Attachment Notice in Form GST DRC-13 bearing GSTIN: 33ATFPR3778N1ZZ dated 30.07.2025 issued upon the petitioner's banker.

For Petitioner	:	Mr.R.Ganesh Kanna
For Respondent	:	Mrs.P.Selvi, Government Advocate

ORDER

The relief sought in the present writ petition is to quash the Assessment Order in DRC-07 dated 21.02.2025 passed by the respondent and to direct the respondent to lift the Bank Attachment Notice in Form GST DRC-13 dated 30.07.2025 issued to the petitioner's Banker.

2. The brief facts of the case are that the petitioner firm has been registered under the Tamil Nadu Goods and Services Tax Act, 2017. The petitioner has been duly filing its returns and paying all the statutory taxes. On scrutinizing the returns filed by the petitioner for the Financial Year 2020-2021, it was found by the Officials that the petitioner has not declared their correct tax liability while filing GSTR-3B. Therefore, the respondent vide Show Cause Notice in Form DRC-01 dated 26.11.2024, proposed a liability totalling at Rs.14,84,430/- and called upon the petitioner to file its Reply by 26.12.2024 and to appear for personal hearing on 05.12.2024. Further, the respondent had issued three Reminder Notices dated 23.01.2025, 29.01.2025 & 04.02.2025. After the receipt of said notices, the petitioner filed its Reply in Form GST DRC-06 dated 08.02.2025 requesting

the respondent to extend the time limit to reply to the Show Cause Notice. However, without considering the petitioner's request, the respondent has passed the impugned Assessment Order in DRC-07 dated 21.02.2025, confirming the demand proposed in the Show Cause Notice. Further, the respondent has issued a Bank Attachment Notice in Form GST DRC-13 dated 30.07.2025 to the petitioner's Banker viz., Indian Bank, Cuddalore Branch seeking to recover the tax dues arising out of the impugned Assessment Order. Aggrieved by the same, the petitioner has filed the present writ petition for the relief stated *supra*.

3. The learned counsel for the petitioner submitted that the impugned Assessment Order passed by the respondent has been primarily assailed on the ground that though the petitioner vide Reply dated 08.02.2025 sought extension of time for replying to the Show Cause Notice, the respondent has passed the impugned Assessment Order without even informing or intimating the petitioner as to whether its request was considered or not. Therefore, it is submitted that the impugned Assessment Order suffers from violation of the principles of natural justice.

3.1. It is further submitted by the learned counsel for the petitioner that if the petitioner is provided with an opportunity, the petitioner would able to explain the alleged defects.

4. The learned Government Advocate (Tax) appearing for the respondent submitted that prior to the passing of impugned Assessment Order, Show Cause Notice and three Reminder Notices were issued by the respondent. He therefore submitted that petitioner's plea that the impugned Assessment Order suffers from violation of the principles of natural justice cannot be sustained.

5. Heard the learned counsel on both sides and perused the materials available on record.

6. As far as this case is concerned, I am of the opinion that the impugned Assessment Order suffers from more than one infirmity. Once a request for adjournment was made by the party, though the party may not have an absolute right to get an adjournment, the Assessing Officer has a

duty to deal with such request of the party and to either accept or refuse the same depending on the facts of each case. In this regard, it may be relevant to refer to the judgment passed by the Delhi High Court in the case of ***S.K.Gupta and Anr. Vs. Commissioner of Sales Tax, New Delhi*** reported in ***(1986) 61 STC 20***, wherein, it was observed as under:

> *"6. .... It is correct that the party had no absolute right to get an adjournment. The party, however, did have a right to have his application considered."*

However, in the present case, there is non-consideration of the petitioner's request for extension of time, thereby, vitiating the impugned Assessment Order.

7. Considering the facts and circumstances of the case, this Court is inclined to dispose of this Writ Petition on the following terms:

(i) The impugned Assessment Order dated 21.02.2025 passed by the respondent is quashed.

(ii) Consequently, the matter is remanded back to the respondent for fresh consideration.

(iii) The impugned Assessment Order passed by the respondent shall be treated as Show Cause Notice and the petitioner shall submit their Reply, if any, along with the supporting documents/material, within a period of two weeks from the date of uploading of the web copy of this order without waiting for the receipt of a certified copy of this order.

(iv) If any such Reply is filed by the petitioner, the respondent shall consider the same and pass fresh orders, in accordance with law, after affording a reasonable opportunity of hearing to the petitioner.

(v) Since the impugned Assessment Order itself has been quashed, the impugned Bank Attachment Notice in Form GST DRC-13 dated 30.07.2025 issued to the petitioner's Banker cannot survive any longer and hence, the same is also quashed. Consequently, the attachment made in petitioner's Bank Account is ordered to be lifted forthwith.

8. There shall be no order as to costs. Consequently, connected Miscellaneous Petitions are closed.

02.09.2025

mrr
Index : Yes/No
Speaking Order (or) Non-Speaking Order

To
Assistant Commissioner,
Cuddalore (Town): Cuddalore,
Cuddalore: Tamil Nadu.

MOHAMMED SHAFFIQ, J.

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W.P.No.32921 of 2025

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