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W.P.No.32161 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 22.08.2025

Coram

The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.No.32161 of 2025

and

W.M.P.Nos.36052 & 36054 of 2025

Tvl. Dhanvir Exports Pvt. Ltd.,
rep. by its Director, Mr.T.M.Prabhu

...Petitioner

Vs.

1. The Assistant Commissioner (ST)
Koyambedu Assessment Circle,
Station No.1, Greams Road, Annex Building,
5th Floor, Chennai – 600 006.
2. The Deputy Commissioner (ST)
Chennai Central-I, No.1, Greams Road,
3rd Floor, PAPJM Building, Chennai – 600 006.
3. The Branch Manager,
HDFC Bank Ltd.,
No.81/16, Kakkan Street,
Near Philips Hospital,
West Tambaram, Chennai – 600045.

...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 pertaining to the impugned order in GSTN :
33AAHCD6523F1ZX/2020-21 dated 24.07.2025 passed by the first



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respondent herein and to quash the same insofar as the said impugned notice issued is without jurisdiction, and for a consequent direction to lift the attachment made by the second respondent of the current Account No.50200048400367 of the petitioner, maintained with the third respondent Bank and to permit the operation of the said Current Account No.50200048400367.

For Petitioner : Mr.S.Baskaran
For Respondents 1 & 2 : Mr.T.N.C.Kaushik
Additional Government Pleader (T)
For Respondent-3 : Mr.C.Mohan and
Ms.Rexy Josephine Mary
for M/s.King and Patridge

Order

Heard Mr.S.Baskaran learned counsel appearing for the petitioner and Mr.T.N.C.Kaushik, learned Additional Government Pleader (T) who takes notice on behalf of the respondents 1 and 2 and Mr.C.Mohan learned counsel, who takes notice for third 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



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first respondent dated 24.07.2025 and to quash the same and for a consequent direction to lift the attachment made by the second respondent on the petitioner's bank account, maintained with the third respondent Bank.

3. Mr.S.Baskaran, learned counsel for the petitioner would submit that aggrieved by a communication notice dated 10.06.2025 issued by the second respondent herein to the petitioner's banker, viz., third respondent herein, thereby, attaching the bank account of the petitioner, the petitioner has filed a Writ Petition before this Court in W.P.No.27588 of 2025 seeking to quash the said communication dated 10.06.2025 and this Court vide order dated 24.07.2025 disposed of the said Writ Petition and directed the first respondent to dispose of the Rectification Petition filed by the petitioner on merits and in accordance with law after affording an opportunity of personal hearing to the petitioner, however, the first respondent, without affording such opportunity of personal hearing to the petitioner, rejected the Rectification Petition vide order dated 24.07.2025 and challenging the same, the present Writ Petition is filed.

4. The learned Additional Government Pleader for the respondents



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1 and 2 would submit that if the impugned order is set aside and the matter

is remanded to the first respondent, appropriate orders would be passed in accordance with law, after affording an opportunity of personal hearing to the petitioner.

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

6. An assessment order dated 26.02.2025 was passed by the Assessing Officer, in violation of principles of natural justice, as, the petitioner was not heard before passing the order. Therefore, seeking rectification of the said order dated 26.02.2025, the petitioner filed a Petition before the Assessing Officer, but, even before the said Rectification Petition was disposed of, the second respondent issued a communication dated 10.06.2025, to the third respondent-Bank seeking for attachment of the petitioner's bank account. Aggrieved by the said attachment order dated 10.06.2025, the petitioner filed a Writ Petition before this Court in W.P.No.27588 of 2025 and this Court vide order dated 24.07.2025, disposed



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of the said Writ Petition, thereby, directing the first respondent to dispose of the Rectification Petition filed by the petitioner after affording an opportunity of personal hearing to the petitioner. Now, the grievance of the petitioner is that, despite such a specific direction issued by this Court to afford an opportunity of personal hearing to the petitioner, the first respondent vide order dated 24.07.2025, rejected the Rectification Petition, without hearing the petitioner. Thus, it is crystal clear that the order of rejection of Rectification Petition suffers from violation of principles of natural justice, which is unsustainable in law. Hence, this Court is inclined to set aside the same.

6.1 Accordingly, this Court is inclined to pass/issue the following orders/directions:-

- i) The impugned order dated 24.07.2025 passed by the first respondent is set aside.
- ii) Consequently, the matter is remanded to the first respondent for fresh consideration, in which case, the first respondent is directed to pass orders in the Rectification Petition filed by the petitioner after affording an opportunity of personal hearing to the petitioner.



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7. In the result, the Writ Petition is allowed on the aforesaid terms.

No costs. Consequently, connected Miscellaneous Petitions are closed.

22.08.2025

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Index : yes/no

Neutral Citation : yes/no

To

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Krishnan Ramasamy,J.,

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