IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 16.09.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.35215 of 2025
and
W.M.P.Nos.39424 & 39425 of 2025

Tvl. Srishaila Constructions Private Limited,
Represented by its Managing Director,
Mr.Pokala Rajendra,
No.39, Madha Church Street,
Royapuram, Chennai,
Tamil Nadu-600 013. ... Petitioner

Vs.

1.The Assistant Commissioner (ST) (FAC),
Royapuram Assessment Circle,
Station: Integrated Commercial Taxes office Complex,
Room No.226, 2nd floor,
No.32, Elephant Gate Bridge Road,
Vepery, Chennai- 600 003.

2.The Deputy Commissioner (State Tax),
North II, Chennai North Division,
Integrated Commercial Taxes Building,
No.32, Elephant Gate Bridge Road,
5th Floor, Room No.510,
Chennai 600003.

3.The Branch Manager,
Canara Bank, Aaaaiai Raod,
Jalavayuvihar,
Bangalore-560 043.

... Respondents

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 on the files of the 1st respondent herein in GSTIN : 33AAMCS6804RIZO / 2020-2021 dated 25.09.2024 and consequential order passed by the 2nd respondent in RC: No. GSTIN: 33AAMCS6804RIZO / DSTO-3/2025 dated 08.08.2025 and quash the same and consequently direct the 2nd respondent to lift the attachment of the petitioner's Bank Account No.04692010017340 held by the petitioner in the 3rd respondent bank.

For Petitioner	:	Mr.Jayaprathap A N R
For Respondents	:	Mr.C.Harsharaj Additional Government Pleader for R1 & R2

ORDER

Mr.C.Harsharaj, learned Additional Government Pleader takes notice for the Respondents 1 and 2.

2. This Writ Petition is being disposed of at the time of admission after hearing the learned counsel for the Petitioner and learned Additional Government Pleader for the Respondents 1 and 2.

3. In this Writ Petition, the Petitioner has challenged the impugned Assessment Order dated 25.09.2024 passed by the 1st Respondent under Section 73 of the respective GST enactments and the consequential order dated 08.08.2025 passed by the 2nd Respondent.

4. The impugned order was preceded by the following notices:-

Sl.No	***Notices***	***Dated***
1	ASMT – 10	110723
2	DRC-01	14/08/23
3	Reminder 1	20/09/23

5. It is submitted that even though as per the Reminder 1 dated 20.09.2023, the Petitioner was required to file a reply by 27.09.2023. The impugned order has been passed two days before the date specified in the above mentioned Reminder 1 dated 20.09.2023 issued by the 1st Respondent.

6. The learned counsel for the Petitioner would submit that the Petitioner had works contract with the Chennai Port Trust and since the Petitioner was not carrying on any business, the Petitioner failed to file returns and therefore the Petitioner's GST registration was also canceled. That apart, it is submitted that for the work completed during the tax period, the petitioner had also been independently assessed in Karnataka based on the tax deducted at source by the employer namely Chennai Port Trust.

7. It is submitted that one chance may be given to the Petitioner to explain the case as the Petitioner has not carried on any business during the tax period 2020-2021 and that the tax has been confirmed based on information covered in GSTR9 – Form 26AS of the respective GST enactments.

8. I have considered the arguments advanced by the learned counsel for the Petitioner and the learned Additional Government Pleader for the Respondents 1 and 2.

9. There are overwhelming circumstances which impels the Court to quash the impugned order and remit the case back to the 2nd Respondent to pass a fresh order on merits, as not only there is a manifest violation of Principles of Natural Justice by passing the order two days before the date specified in the Reminder 1 dated 20.09.2023, but also considering the fact that the Petitioner had reportedly closed down the business and the information in the Notices that preceded the impugned order are based on the traction of the information in GSTR9 followed by the employer namely Chennai Port Trust and Form 26AS.

10. Considering the facts and circumstances of the case, the impugned order dated 25.09.2024 is quashed and the case is remitted back to the 2nd Respondent to pass a fresh order on merits as expeditiously as possible. The attachment of the petitioner's bank account with the 3rd Respondent shall stand lifted. However, liberty is given to the 1st and 2nd Respondents to proceed further against the petitioner after fresh orders are passed, in case demand is confirmed against the petitioner.

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

16.09.2025

Neutral Citation : Yes / No

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To

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C.SARAVANAN, J.

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