

W.P.No.22320 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 02.07.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.22320 of 2025

and

W.M.P.Nos.25144 & 25151 of 2025

Tvl Ashta Gold
Previously Known as Tvl Rishab Distributor,
Rep. by its Proprietor Naresh kumar,
76 Vaigai Complex
Perianna Maistry Street
Periamet Chennai 600003

... Petitioner

Vs.

1.State Tax Officer
Vepery Assessment Circle,
Station No.1, (PAPJM) Annex Building,
Room No.A-100, First Floor,
Grems Road, Chennai-600 006.

2.Assistant Commissioner (ST) (FAC)
Vepery Assessment Circle
Station No 1 (PAPJM) Annex Building
Room No A 100 First Floor
Grems Road Chennai 600006



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3.The Branch Manager
Kotak Mahindra Bank Limited
No 3 Dass India Tower
2nd Line Beach Parrys
Chennai 600001

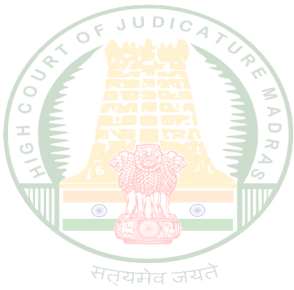
... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, calling for the records of Respondent in the Impugned Order in GSTIN-33ABFPN4298K1Z9 /2020-2021 and Summary of the Order in Reference No- ZD330225228244S, both dated 22.02.2025, issued by the 1st Respondent the Consequential Impugned Order in GSTIN-33ABFPN4298K1Z9 /2020-2021 and Order of Rejection of Application for Rectification bearing Reference No. Consequential Impugned Proceedings in Form GST DRC and 13 and GSTIN NO. 33ABFPN4298K1Z9/2020-21/DSTO-3 dated 27.05.2025 issued by the 2nd Respondent and quash the same and consequently direct the 1st Respondent to after affording a personal hearing to the petitioner

For Petitioner : Mr.M.Hariharan

For Respondent : Ms.Amirtapoonkodidinakaran, GA
for R1 & 2



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ORDER

This writ petition has been filed against the impugned assessment order dated 22.02.2025, impugned rejection order dated 03.03.2025 and the impugned demand notice dated 27.05.2025 passed by the respondents.

2. The learned counsel for the petitioner would submit that in this case, the show cause notice was issued on 19.10.2022 and subsequently, a notice for personal hearing was issued on 21.01.2025. Thereafter, though a reply was filed by the petitioner on 27.01.2025, they sought for extension of time, to file additional documents, vide letter dated 19.02.2025. However, without considering the said request, the impugned order came to be passed by the respondent.

3. Further, he would contend that no opportunity of personal hearing was granted to the petitioner prior to the passing of impugned order, which is a clear violation of principles of natural justice.

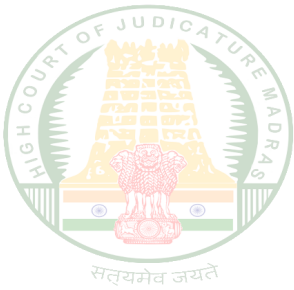


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Therefore, now, the petitioners request this Court for one more opportunity to present their case before the respondent.

4. On the other hand, the learned Government Advocate appearing for the respondent would submit that in this case, all the communications were duly served to the petitioner and sufficient opportunities were provided prior to the passing of impugned order. However, the petitioner had neither filed the relevant documents within time nor appeared for personal hearing before the respondent. Under these circumstances, without any other option, the respondent had proceeded to pass the impugned order. Hence, he requests this Court to dismiss the present petition.

5. In reply, after some arguments, the learned counsel for the petitioner would submit that now, the petitioner is willing to deposit 10% of disputed tax amount to the respondent and hence, he requests this Court to set aside the impugned order passed by the respondent.



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

7. In the case on hand, the show cause notices and the notices with regard to personal hearing were issued by the respondent on various dates. After the receipt of said notices, the petitioner had filed their reply on 27.01.2025. However, they were unable to collect all the relevant documents and hence, they sought for extension of time, to file additional documents, vide letter dated 19.02.2025. Under these circumstances, without granting any such extension, the impugned order came to be passed by the respondent on 22.02.2025.

8. In this case, there is no doubt that the respondent had provided number of opportunities to the petitioner. Normally, when the petitioner requested for extension of time to file their reply, the respondent was supposed to have acceded the said request by providing sufficient time

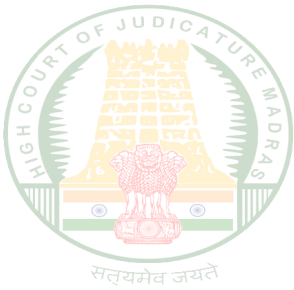


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for filing the reply. However, in this case, in spite of the request made by the petitioner, no time extension was provided by the respondent for filing the additional documents. Further, it was submitted that now, all the relevant documents were collected by the petitioner and the same have to be produced before the respondent to substantiate their case. When such being the case, this Court is of the considered view that it is just and necessary to grant an opportunity to the petitioner to file their reply to substantiate their case before the respondent.

9. In view of the above, this Court is inclined to set aside the impugned order dated 22.02.2025 passed by the 1st respondent. Accordingly, this Court passes the following order:-

(i) The impugned order dated 22.02.2025 is set aside and the matters are remanded to the 1st respondent for fresh consideration on condition that the petitioner shall pay 25% of the disputed tax amount to the respondent within a period of four weeks from the date of receipt of a copy of this order. The setting aside of the impugned order will take effect from the date of payment of the said amount.



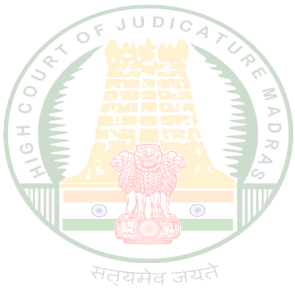
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(ii) The petitioner shall file their additional reply/objection along with the required documents, if any, within a period of three weeks from the date of receipt of a copy of this order.

(iii) Thereafter, the respondent shall consider the same and issue a 14 days clear notice, by fixing the date of personal hearing, to the petitioner and subsequently, pass a detailed speaking order 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 3rd respondent is directed to release the attachment, and de-freeze the bank account of the petitioner, immediately upon the production of proof with regard to the payment as stated above.



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10. With the above directions, this writ petition is disposed of. No

costs. Consequently, the connected miscellaneous petitions are also closed.

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Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

nsa

To

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Room No.A-100, First Floor,
Greaves Road, Chennai-600 006.

2.Assistant Commissioner (ST) (FAC)
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