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Case Citation: (2025) taxcode.in 404



W.P.No.27887 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 28.07.2025

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**THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY**

**W.P.No.27887 of 2025**  
**& W.M.P.Nos.31241, 31243 & 31244 of 2025**

Tvl M A Earth Movers  
Rep. by its proprietor, Nataraj Lokesh,  
502 B1, Near GH, Dharapuram Road,  
Tirupur 641 608

... Petitioner

**Vs.**

1. The State Tax Officer  
(also known as Commercial Tax officer) ,  
Pongalur Assessment circle,  
Tirupur Tamil Nadu

2. The Branch Operations Head,  
AXIS Bank, Thangam Complex,  
No.262 Puthur Pirivu Bus Stop  
Dharapuram Road,  
KNP Colony (PQ),  
Tirupur 641 608

... Respondents

**Prayer:**

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records pertaining to the proceedings on the files of the 1st Respondent herein in GSTIN



33ALVPL7738E1ZO /2020-21 dated 18.02.2025 read with Order under section 73 of the TNGST Act and the summary of the order in Form GST DRC-07 bearing Reference No ZD330225168339A dated 18.02.2025 issued by the 1st respondent, quash the same and consequently direct the 1st respondent to lift the attachment of the Petitioners Bank Account bearing Nos. No.916020048969996 and 920020056522474 held in the 2nd respondent bank

For Petitioner : Ms.M.N.Sumathy

For Respondent : Mr.C.Harsha Raj, SGP

### **ORDER**

This writ petition has been filed challenging the impugned order dated 18.02.2025 passed by the respondent.

2. Mr.C.Harsha Raj, learned Special Government Pleader, takes notice on behalf of the respondent. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.



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3. The learned counsel for the petitioner would submit that in this case, initially, the show cause notice was issued by the respondent on 05.07.2024, for which, a reply was filed by the petitioner on 07.10.2024. 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 Special Government Pleader appearing for the 1<sup>st</sup> respondent has fairly admitted that no opportunity of personal hearing was provided to the petitioner prior to the passing of impugned order. Therefore, he requested this Court to remit the matter back to the respondent.



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6. Heard the learned counsel for the petitioner and and the learned Special Government Pleader 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 05.07.2024, for which a detailed reply was filed by the petitioner on 07.10.2024. 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



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principles of natural justice. In such view of the matter, this Court is

inclined to set aside the impugned order dated 18.02.2025 passed by the

respondent. Accordingly, this Court passes the following order:-

(i) The impugned order dated 18.02.2025 is set aside and the matter is remanded to the 1<sup>st</sup> respondent for fresh consideration on condition that the petitioner shall pay 25% of the disputed tax amount to the 1<sup>st</sup> 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.

(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 payment of amount as stated above.

(iii) On filing of such reply/objection by the petitioner, the 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.



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(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 2<sup>nd</sup> 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 along with the proof of payment as stated above.

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

**28.07.2025**

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



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**KRISHNAN RAMASAMY.J.,**

nsa

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**& W.M.P.Nos.31241, 31243 & 31244 of 2025**

**28.07.2025**

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