



CGHC010447702025 2026:CGHC:41763

NAFR

HIGH COURT OF CHHATTISGARH AT BILASPUR

WPT No. 154 of 2025

- M/s. Vandemataram Projects Private Limited Registered Address - 406-B, Super Plaza, Sandesh Press Road, Vastrapur, Ahmedabad, District- Ahmedabad (Gujarat). Pin - 380 054. Through Its Director And The Authorised Signatory - Shri Arvind Limbani, S/o Shri Devshibhai Limbani, Aged About 54 Years, Residing At 16, Paras Status, Near Shreeji Bungalow, Science City Road, Sola, Thaltej, District- Ahmedabad (Gujarat). Pin Code - 380 059.

... Petitioner

versus

1. State Of Chhattisgarh Through Its- Secretary, Department Of Finance, Government Of Chhattisgarh, Mantralaya, Mahanadi Bhawan, Atal Nagar, Nava Raipur, Raipur, District- Raipur (C.G.) Pin Code - 492 002.

2. The Assistant Commissioner Of State Tax Circle - 3, Civil Lines, Raipur, District- Raipur, (C.G.) Pin Code- 492 001.

3. The Chief Manager, Bank Of Baroda Anandnagar Branch, Ahmedabad, Shop No. 28, 29, 30, Dev Atelier, Anandnagar Cross Road, Prahladnagar, Ahmedabad (Gujarat) Pin Code - 380 015.

... Respondent(s)

For Petitioner(s)	:	Mr. Hardik P. Modh, Advocate with Mr. K. Rohan, Advocate
For Respondent(s)	:	Ms. Anuradha Jain, Dy. Government Advocate
For respondent No. 3.	:	Mr. Ankit Singhal, Advocate

Hon'ble Shri Justice Narendra Kumar Vyas

Order on Board

25.09.2026

1. The petitioner has filed this writ petition under Article 226 of Constitution of India assailing the order dated 12.08.2024 (Annexure P/13) passed by the Assistant Commissioner of State Tax, Raipur, District - Raipur (C.G.) under Section 73(9) of Chhattisgarh Goods and Services Tax, 2017 by which the learned Assistant Commissioner of State Tax has assessed the dues liability of the petitioner for the period of April 2019 to March 2020 and an ex parte order has been passed by the authority and assessed the tax liability to the tune of Rs. 27,05,764/- and also added interest and penalty which comes to Rs. 50,76,438/-. The petitioner has also challenged the notice issued to the bank/respondent No. 3 on 04.10.2025 (Annexure P/16) by the respondent for keeping lien of Rs. 27,05,674/- in favour of the respondent department.

2. This petition has been filed by the petitioner contending that without opportunity of hearing granted to the petitioner an ex parte order dated 12.08.2024 (Annexure P/13) has been passed assessing the tax liability with interest and penalty for the financial year 2019-20 alleging mismatch between the Input Tax Credit claimed in GSTR 3B and the ITC reflected in GSTR 2A for the financial year 2019-20. It has been further contended that the petitioner has come to know about the impugned order in the month of June 2025 only. It has also been contended that no proper opportunity of personal hearing has been granted to the petitioner prior to passing of the order

dated 12.08.2024 and thereafter, the respondents have directed the bank/respondent No. 3 to keep lien of Rs. 27,05,674/- in favour of the department on 04.10.2025. Hence this petition.

3. Learned counsel for the petitioner would submit that without opportunity of hearing the impugned orders have been passed, as such, it is against the principle of natural justice and fair play.

4. On the other hand, learned State counsel would submit that the Department has given sufficient opportunity to the petitioner, but the petitioner has failed to give reply. Thus he cannot complaint about the violation of principle of natural justice and the order passed by the department does not warrant interference and would pray for dismissal of the writ petition.

5. On the other hand, Mr. Singhal, learned counsel for the bank would submit that they have acted upon the direction of the department and no relief has been claimed against the bank. It has also been submitted that he bank has acted upon the statutory direction given to them by the tax assessing authorities to keep lien on the said amount and would pray for dismissal of the writ petition so far as against the bank.

6. I have heard learned counsel for the parties and perused the record.

7. During midst of argument, learned counsel for the petitioner would submit that he is ready and willing to deposit the assessed tax liability i.e. Rs. 27,05,764/- and would submit that the amount which has been kept lien in the bank in favour of the department may be

transferred to the GST authority so that the tax liability is concerned that may be deposited with the department and he may be given an opportunity to make submission with regard to show cause notice or he may be given an opportunity to move an appropriate application for setting aside the ex parte order and thereafter, take recourse available to him under the law.

8. This was objected by learned counsel for the State and would submit that the statutory limitation period provided under the GST Act, 2017 has already been expired, therefore, no such request can be considered, even if the entire tax liability is deposited by the petitioner and would pray for dismissal of the petition.

9. Considering the submission made by learned counsel for the petitioner that he may be given an opportunity for moving an appropriate application for taking recourse for setting aside the ex parte order passed by the authority on the condition that he will deposit tax liability assessed by the Assistant Commissioner State Tax vide impugned order, thus, a case for interference by this Court to exercise its power conferred under Article 226 of the Constitution of India to do complete justice between the parties is made out. Accordingly, in view of the proposal given by the petitioner that the money lien with the bank may be transferred to the account of GST authority, an opportunity is granted to the petitioner to prefer statutory appeal against the order dated 12.08.2024 (Annexure P/13) before the appellate authority as per the GST Act, 2017. It is further directed that in the eventuality of filing of the appeal within one month from the date of receipt of copy of the order, the

appellate authority shall decide the appeal on its own merit without insisting for delay as this Court has already condoned the delay on condition of transferring the amount of tax to the tune of Rs. 27,05,674/- which has been freezed and lien in favour of the department. The petitioner is also directed to submit appropriate application before the respondent No. 3 for transferring the said amount in the account of respondent No. 3 within 15 days from the date of receipt of copy of the order as the transfer of amount is condition precedent for hearing the appeal by the department. It is also made clear that the petitioner is at liberty to take all the defense available to him under the law including passing of the ex parte order before the appellate authority who in turn shall decide the same in accordance with law.

10. With aforesaid observation and direction, the writ petition is disposed of.

Sd/-
(Narendra Kumar Vyas)
Judge

Manish