



W.P.No.25928 of 2025

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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 24.07.2025

Coram

THE HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

W.P.No.25928 of 2025

and

W.M.P.Nos.29165 & 29167 of 2025

Electrons Cooling Systems Private Limited,
Represented by its Managing Director
KidambiRangarajan,
No.S-27, Sidco Industrial Estate,
Kakkalur, Thiruvallur - 602 003.
Tamilnadu.

...Petitioner

Vs.

1.The State Tax Officer,
(formerly known as Sales Tax Officer (ST)),
Thiruvallur Assessment Circle,
No.4/109, Chennai Bangalore High Road,
Varadarajapuram,
Nazarathpettai,
Tamilnadu - 600 123.

2.The Deputy Commissioner (CT),
GST Appeal,
No.1, 2nd Floor, Greams Road,
Main Building,
Chennai - 600 006.



W.P.No.25928 of 2025

WEB COPY

3.The Assistant Commissioner (ST) (FAC),
Thiruvallur Assessment Circle,
No.4/109, Chennai Bangalore Highway Road,
Varadarajapuram, Nazarathpettai,
Tamilnadu - 600 123.

4.The Branch Manager,
ICICI Bank Limited,
KP Towers, A Block, West Wing No.159,
Arcot Road, Vadapalani,
Chennai - 600 026. Tamilnadu

...Respondents

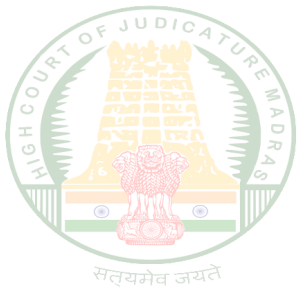
Prayer : Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari, to call for the records relating to the impugned order in Reference No.ZD330824052570J/2019-20 dated 07.08.2024 passed by the 1st respondent and the consequential rejection order passed by the 2nd respondent in Reference No: AD3312240680793/2019-20 dated 07.05.2025 and quash the same as arbitrary, illegal.

For Petitioner : Mr.K.Panneerselvam

For Respondents : Mr.C.Harsha Raj
Special Government Pleader (Tax)
for R1 to R3

ORDER

This Writ Petition has been filed challenging the impugned order dated 07.08.2024 passed by the 1st respondent along with the consequential rejection order dated 07.05.2025 passed by the 2nd respondent and to quash the same.

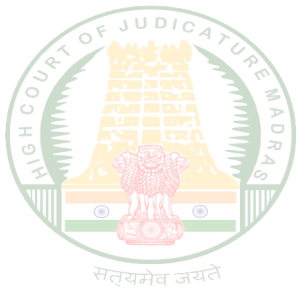


W.P.No.25928 of 2025

WEB COPY

2. The learned counsel for the petitioner would submit that the 1st respondent issued a notice in Form DRC-01 dated 25.05.2024, for which the petitioner filed his reply on 13.06.2024 along with other supporting documents. However, in non-application of mind, the 1st respondent passed the impugned order dated 07.08.2024 stating that the reply filed by the petitioner is not acceptable. As against the impugned order, the petitioner filed an appeal before the 2nd respondent, with a delay of 51 days and the same was rejected. He would contend that no opportunity of personal hearing was provided by the 1st respondent prior to the passing of impugned order, which is violation of principles of natural justice.

3. It is also submitted by the learned counsel for the petitioner that the petitioner has already deposited 10% of the disputed tax at the time of filing the appeal. He would further submit that there is bank attachment and the same may be lifted. Hence, he prayed for appropriate directions.

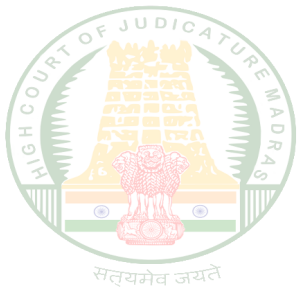


W.P.No.25928 of 2025

WEB COPY

4. The learned Special Government Pleader (Tax) for the respondents 1 to 3 submitted that since the petitioner has already deposited 10% of the disputed tax, the prayer sought for by the petitioner may be considered.

5. Considering the above submissions made by the learned counsel on either side and upon perusal of the materials, in the present case, though the petitioner has filed his reply to the Form DRC-01 notice issued by the 1st respondent, no consideration was made and no findings were given by the 1st respondent in respect of the said reply filed by the petitioner. Further, the petitioner has already deposited 10% of the disputed tax at the time of filing the appeal. In the present case, it appears that no opportunity of personal hearing was provided to the petitioner prior to the passing of impugned order. Hence, this Court is of the view that the impugned order was passed in violation of principles of natural justice, since it is just and necessary to provide an opportunity to the petitioner to establish their case on merits.



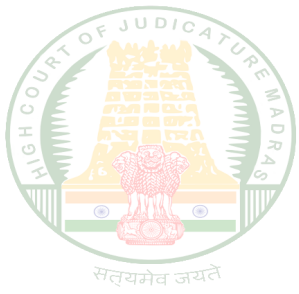
W.P.No.25928 of 2025

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6. In such view of the matter, this Court is inclined to set aside the impugned order dated 07.08.2024 passed by the 1st respondent and the consequential rejection order dated 07.05.2025 passed by the 2nd respondent.

Accordingly, this Court passes the following order:-

- i) The impugned order passed by the 1st respondent dated 07.08.2024 and the consequential rejection order dated 07.05.2025 are set aside.
- ii) Consequently, the matter is remanded to the 1st respondent for fresh consideration.
- iii) The petitioner shall file their reply/objection along with the required documents, if any, within a period of two weeks from the date of receipt of copy of this order.
- iv) On filing of such reply/objection by the petitioner, the 1st respondent shall consider the same and pass appropriate orders on merits and in accordance with law, after providing an opportunity of personal hearing to the petitioner, within a period of eight (8) weeks from the date of receipt of the reply filed by the petitioner.



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W.P.No.25928 of 2025

v) Thereupon, the 1st respondent is directed to consider the reply and shall issue a clear 14 days notice affording an opportunity of personal hearing to the petitioner and shall decide the matter in accordance with law.

vi) Upon production of proof with regard to the payment of 10% of the disputed tax made by the petitioner, the 1st respondent is directed to issue appropriate direction on the petitioner's banker towards de-freezure of the petitioner's bank account forthwith.

7. With the above observations & directions, this Writ Petition is disposed of. No costs. Consequently, connected Miscellaneous Petitions are closed.

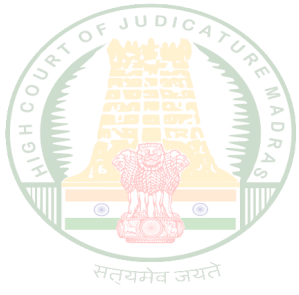
24.07.2025

Speaking order / Non-Speaking order

Index : Yes / No

Neutral Citation : Yes / No

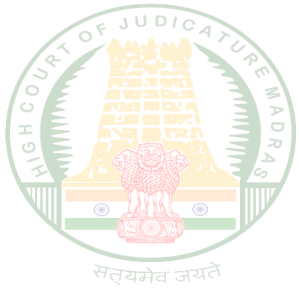
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KRISHNAN RAMASAMY, J.,

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