

W.P.No.30638 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 19.08.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.30638 of 2025

and W.M.P.Nos.34336, 34338 & 34339 of 2025

Chandrasekaran
Proprietor
Subha Earth Movers,
65, OodakattuValasu/Vadugapatti,
Arachalur/Erode,
Erode - 638 101.

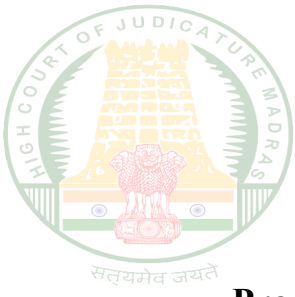
... Petitioner

Vs.

1.Assistant Commissioner (ST)
Kodumudi Assessment Circle
Commercial Taxes Building North Pradhakshanam Road,
Karur - 639 001.

2.The Senior Manager and Branch Head
Axis Bank,
Mullipuram Branch,
New No.22, Doctor Thottam, Erode-Kangeyam Road,
Mullipuram Village,
Nathakadayur Post,
Mullipuram -638 108.

... Respondents



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Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus calling for the records on the file of the first respondent pertaining to the Impugned Order in Reference No.ZD3308241864651 dated 21.08.2024 passed in respect of GSTIN/ID: 33AOVPC3889G2Z1 for the F.Y.2019-20 and quash the same and consequently direct the first respondent to de freeze the petitioner's Bank account bearing Account No.918020100638352.

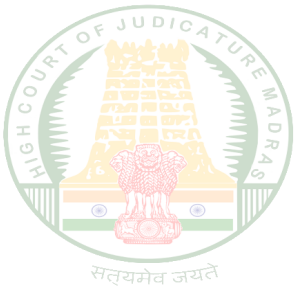
For Petitioner : M/s.R.Ananthi

For Respondent 1 : Ms.P.Selvi,
Government Advocate (T)

ORDER

This writ petition has been filed challenging the impugned order dated 21.08.2024 passed by the first respondent.

2. Ms.P.Selvi, learned Government Advocate takes notice on behalf of the first respondent. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

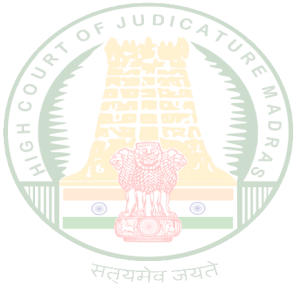


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3. The learned counsel for the petitioner would submit that in this case, all notices/communications were uploaded by the first respondent under the “View Additional Notices and Orders” column in the GST common portal. However, the petitioner through the consultant has filed a reply dated 18.07.2024, which is unrelated to the issue. Under these circumstances, the first respondent passed the impugned order dated 21.08.2024. Therefore, this petition has been filed.

4. Further, she would submit that due to the mistake on the part of the consultant, they have filed an irrelevant reply. Moreover, the petitioner's account has been freezed by the second respondent, which resulted in standstill of petitioner's company. Further, it affected the revenue of petitioner's company and half a dozen workers, who was working there. Now, the petitioner is willing to pay 25% of the disputed tax amount to the first respondent. Hence, she requests this Court to grant an opportunity to the petitioner to present their case before the first respondent by setting aside the impugned order.



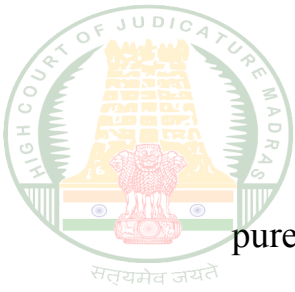
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5. On the other hand, the learned Government Advocate appearing for the first respondent fairly submitted that subject to the payment of 25% of the disputed tax amount by the petitioner, the matter may be remitted back to the first respondent for fresh consideration.

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

7. In the case on hand, a show cause notice was issued to the petitioner on 22.05.2024, for which an irrelevant reply was filed. Hence, impugned order was passed by the first respondent on 21.08.2024. Due to the ill advise of the consultant, the petitioner has filed an irrelevant reply. It is pertinent to mention here that this Court comes across similar instances in several cases, extending ill advice to the clients by the consultants, who are all not qualified persons. Such kind of ill-advice leads to the fact that the clients are not in a position to appear before the Officers concerned with suitable reply supported by documents, which is



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purely on the negligence on the part of the consultant.

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8. This Court feels that this type of wrong advice given by an unqualified person cannot be accepted. The respondent department is directed to issue note/circular to the assesseees to engage consultants and get advice from qualified consultants. Otherwise, the assesseees file petitions directly through employees or relatives. The ill advice given by the unqualified consultant would generally be on account of the work burden in which they are used to advise very many clients. As and when the assessee approaches these type of consultants, in order to ensure that the assessee does not go out of their hands, the unqualified consultants violate Acts. These are all aspects that would come across before the notice of this Court, while handling various cases. Therefore, the department is directed to come with proper circular to the assessee in respect of engagement of a qualified consultant.

9. Further, taking into consideration the fact that the operation of petitioner's business comes to standstill and half a dozen of workers are



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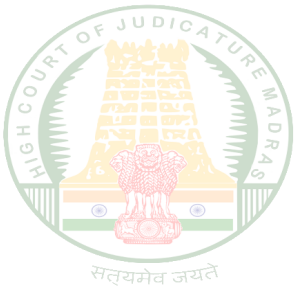
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jobless, this Court is inclined to grant one more opportunity to the petitioner by setting aside the impugned order, subject to the payment of 25% of the disputed tax, as agreed by the petitioner. Accordingly, this Court passes the following order:-

(i) The impugned order dated 21.08.2024 is set aside and the matter is remanded to the first respondent for fresh consideration on condition that the petitioner shall pay 25% of the disputed tax to the first 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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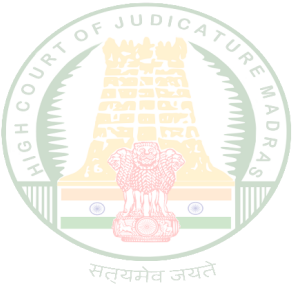
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(iv) Considering the fact that the impugned order itself has been set aside, this Court is of the opinion that the attachment made on the bank account of the petitioner cannot survive any longer and hence, it is to be lifted. As a sequel, the first respondent is directed to instruct the concerned Bank to release the attachment, and de-freeze the bank account of the petitioner, immediately upon the production of a copy of this order.

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

19.08.2025

Speaking/Non-speaking order
Index : Yes / No
Neutral Citation : Yes / No
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KRISHNAN RAMASAMY.J.,

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To

1.Assistant Commissioner (ST)
Kodumudi Assessment Circle
Commercial Taxes Building North Pradhakshanam Road,
Karur - 639 001.

2.The Senior Manager and Branch Head
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