



WP Nos.4675, 4676, 4677, 4684 & 7312 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

WEB COPY

DATED : 12.12.2023

CORAM:

THE HON'BLE MR. JUSTICE KRISHNAN RAMASAMY

WP Nos.4675, 4676, 4677, 4684 & 7312 of 2023 and
WMP Nos.4681, 4682, 4683, 4685, 4684, 4686, 4687, 4688, 4689, 4690,
4693, 4696, 4699, 4702, 4704, 4705 & 7388 of 2023

M/s.Anand Cini Services Private Limited
Rep.by its Authorised Signatory
3, Sarangapani Street, T. Nagar,
Chennai – 600 017, Tamil Nadu

...

Petitioner in all WPs

vs.

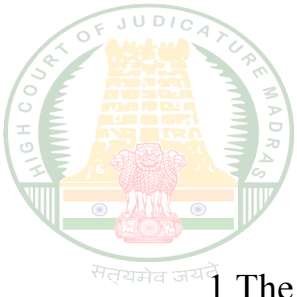
1.The State Tax Officer (ST)
Pondy Bazaar Assessment Circle,
No.46, Greenways Road,
R.A. Puram,
Chennai – 600 028.

2.The Branch Manager,
Standard Chartered Bank,
Sagas Amar Court,
No.59, Gopathi Natrayanaswami Chetty Road,
Parthasarathy Puram, T.Nagar,
Chennai, Tamil Nadu – 600 017.

3.The Branch Manager
HDFC Bank, T.Nagar Branch,
Old No.34, New No.105, Habibullah Road,
T.Nagar,
Chennai – 600 017.

...

Respondents in WP Nos.4675,
4676, 4677 & 4684 of 2023



WP Nos.4675, 4676, 4677, 4684 & 7312 of 2023

1. The State Tax Officer (ST)
Pondy Bazaar Assessment Circle,
No.46, Greenways Road,
R.A. Puram,
Chennai – 600 028.

2. The Assistant Commissioner (ST)
Pondy Bazaar Assessment Circle,
Chennai – 28. ... Respondents in WP No.7312 of 2023

Prayer in WP No.4675 of 2023: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of certiorari calling for the entire records of the 1st respondent passed in GSTIN : 33AAPCA9907J1Z9/2019-20 and quash the order passed therein dt.22.11.2019 digitally signed on 22.11.2022.

Prayer in WP No.4676 of 2023: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of certiorari calling for the entire records of the 1st respondent passed in GSTIN : 33AAPCA9907J1Z9/2020-21 and quash the order passed therein dt.22.11.2019 digitally signed on 25.11.2022.

Prayer in WP No.4677 of 2023: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of certiorari calling for the entire records of the 1st respondent passed in GSTIN : 33AAPCA9907J1Z9/2021-22 and quash the order passed therein dt.22.11.2019 digitally signed on 25.11.2022.



WP Nos.4675, 4676, 4677, 4684 & 7312 of 2023

WEB COPY

Prayer in WP No.4684 of 2023: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of certiorari calling for the entire records of the 1st respondent passed in GSTIN : 33AAPCA9907J1Z9/2022-23 and quash the order passed therein dt.22.11.2019 digitally signed on 25.11.2022

Prayer in WP No.7312 of 2023: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of certiorari calling for the records of the 2nd respondent proceedings in GSTIN : 33AAPCA9907J1Z9/2019-20 to 2022-23 dated 20.02.2023 and quash the same being illegal, invalid, without jurisdiction and violated the principles of nature justice and contrary to the law.

In all WPs

For Petitioner : Mr.D.Vijayakumar

For R1 & R2 in : Mr.S.Haja Nazirudeen,
WP No.7312/023 Addl.Advocate General – I
and R1 in WP Nos. Asst.by Mr.Venkateshwaran
4675, 4676, 4677 & Special Govt. Pleader
4684 of 2023

For R2 in WP Nos. : No appearance
4675,4676, 4677 &
4684 of 2023

For R3 in WP Nos. : Mr.C.Mohan for
4675,4676, 4677 & M/s.King & Patridge
4684 of 2023



WEB COPY



WP Nos.4675, 4676, 4677, 4684 & 7312 of 2023

COMMON ORDER

The petitioner is a registered tax payer under the GST Act and carrying on business of leasing out motion pictures, equipments, and occasionally, produces motion pictures. The petitioner has been regular in filing the GST returns and remitting taxes. While so, because of the sudden demise of their GST consultant due to covid, they were unable to file the GST returns from the year 2019 onwards and hence, their registration was cancelled with effect from 01.03.2020, by order dated 11.03.2020. Due to the outbreak of Covid-19 pandemic, the petitioner was unable to take immediate measures for restoration of his GST registration, however, in the interregnum period, the 1st respondent initiated assessment proceedings against the petitioner for having violated the provisions of Section 6(2)(b) of the GST Act and subsequently, issued personal hearing notices for the Assessment Years 2019-20, 2020-21, 2021-22 and 2022-23 and passed the best judgment assessment orders by taking into account of the turnover reported prior to the cancellation of GST registration and initiated the recovery proceedings against the petitioner by attaching the petitioner's Bank



WP Nos.4675, 4676, 4677, 4684 & 7312 of 2023

Account on 10.01.2023 and another Bank Account on 09.02.2023

WEB COPY

without any prior intimation to the petitioner or raising any demand.

Challenging the said best judgment assessment orders and the attachment orders passed by the respondents, the petitioner has filed the present writ petitions.

2. The learned counsel appearing for the petitioner would submit that the GST registration of the petitioner has been cancelled by the 1st respondent with effect from 01.03.2020, by an order dated 11.03.2020, owing to which, the petitioner could not file his GST returns. Hence, the petitioner filed an application for revocation of his cancelled GST registration on 22.04.2023 and the said application was allowed, subsequently, the registration was restored by the 2nd respondent, viz., Assistant Commissioner (ST), Pondy Bazaar Assessment Circle, Chennai – 28, by an order dated 28.04.2023. Thereafter, the petitioner has filed the GST returns for all the default Assessment Years mentioned above.

3. Therefore, the learned counsel would submit that, in the present case, the assessment orders have been passed on the basis of the



WP Nos.4675, 4676, 4677, 4684 & 7312 of 2023

best judgment assessment and in view of the fact that the petitioner filed the returns for the Assessment Years 2019-20 to 2022-23, subsequent to the restoration of the cancelled GST registration, the said impugned orders passed by the respondent has to be set aside and the consequential orders attaching the petitioner's bank accounts have to be lifted. Therefore, the learned counsel appearing for the petitioner prayed for allowing all the writ petitions.

4. The learned Additional Advocate General appearing for the respondents by referring to the instructions at Para Nos. 2, 3, 4, 5 and 6 of the letter dated 02.12.2023 of the Assistant Commissioner (ST), Pondy Bazaar Assessment Circle, Chennai – 28 fairly submitted that since in the present case, the petitioner had filed returns for all the periods as mentioned above, the best judgment assessment orders passed by the 1st respondent has to be set aside and therefore, 1st respondent may be directed to make fresh assessment based on the returns filed by the petitioner.



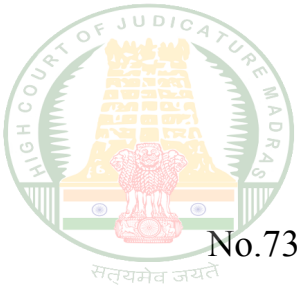
WP Nos.4675, 4676, 4677, 4684 & 7312 of 2023

5. Heard the learned counsel appearing for the petitioner as

well as the learned Additional Advocate General appearing for the respondents and perused the materials on record.

6. This Court is of the considered view that since the petitioner has filed the returns for the Assessment Years 2019-2020 to 2022-23 subsequent to restoration of GST Registration, the best judgment assessment orders passed by the 1st respondent dated 22.11.2022 & 25.11.2022, which are under challenge in WP Nos.4675, 4676, 4677 and 4684 of 2023 are liable to be set aside and the 1st respondent has to pass fresh assessment orders.

7. Accordingly, the Writ Petitions are allowed, the impugned orders are set aside and respondents are directed to pass fresh assessment orders, based on the returns filed by the petitioner for the Assessment Years 2019-2020 to 2022-23. Since the impugned best judgment assessment order is set aside, the consequential bank attachment order dated 20.02.2023 passed by the Assistant Commissioner (ST), Pondy Bazaar Assessment Circle, Chennai – 28, which is under challenge in WP



WP Nos.4675, 4676, 4677, 4684 & 7312 of 2023

No.7312 of 2023 is stand lifted to the entire extent. No costs.

WEB COPY

Consequently, connected Miscellaneous Petitions are closed.

12.12.2023

Index: Yes/No
Speaking/Non-Speaking Order
Neutral Citation: Yes/No.
rgr

Note : Issue order copy by 14.12.2023

To

1.The State Tax Officer (ST)
Pondy Bazaar Assessment Circle,
No.46, Greenways Road,
R.A. Puram,
Chennai – 600 028.

2. The Assistant Commissioner (ST)
Pondy Bazaar Assessment Circle,
Chennai – 28.



WEB COPY



WP Nos.4675, 4676, 4677, 4684 & 7312 of 2023

KRISHNAN RAMASAMY, J.

rgf

W.P Nos.4675, 4676, 4677, 4684 & 7312 of 2023

12.12.2023