



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 07-07-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 24189 of 2026
and W.M.P.Nos.26309 to 26312 of 2026**

M/S.Vignesh Graphics represented by
Mr.S.N.Muthukumar
GSTIN 33AVGPM3620B1Z7, FY2021-22, 13,
SUBRAMANIA MUDALI STREET, SAIDAPET,
Chennai, Tamil Nadu - 600015.

..Petitioner(s)

Vs

1. The Deputy State Tax Officer 1
Office of the Assistant Commissioner, Saidapet
Assessment Circle, 2nd Floor, Integrated
Building of Registration and Commercial
Taxes, nandanam, chennai – 35.
2. The Assistant Commissioner (ST)
Saidapet Assessment Circle, 2nd Floor,
Integrated Building of Registration and
Commercial Taxes, Nandanam, Chennai -35.
3. The Bank Manager
Punjab National Bank,
6, Nungambakkam High Road, Chennai -34.

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India
praying for the issuance of a Writ of Certiorarified Mandamus, To call for the
records and quash the impugned order passed by the First Respondent in FORM



GST DRC-07 bearing reference no. ZD331225078753A dated 05.12.2025 and the consequent recovery notice dated 06.05.2026 with the reference GSTIN: 33AVGPM3620B1Z7/2025-26 issued by the Second Respondent and further direct the First Respondent to pass a fresh order, after providing the Petitioner the opportunity of being heard by following the principles of natural justice.

For Petitioner(s): M/s.Ann Priscilla Swarnakumari.E

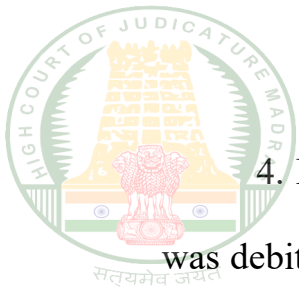
For Respondent(s): Mr.R.Sethu Prabakaran,
Government Counsel (Tax) for R1 & R2

ORDER

An order dated 05.12.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

2. Mr.R.Sethu Prabakaran, learned Government Counsel (Tax), accepts notice on behalf of the respondents 1 and 2.

3. On perusal of the impugned order, it is evident that such order was issued without hearing the petitioner. The writ petition has been filed after the period of limitation expired.



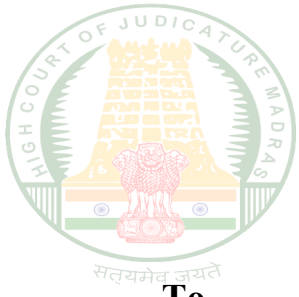
4. Learned counsel for the petitioner submits that a sum of Rs.1,37,445/- was debited from the petitioner's Electronic Credit Ledger towards the disputed tax demand. She also submits that this is an excess of 25% of the disputed tax demand. This aspect is required to be verified and confirmed. An endorsement has been made to that effect on the bundle.

5. Subject to verifying and confirming that not less than 25% of the disputed tax demand was recovered from the petitioner's Electronic Credit Ledger, the impugned order is set aside and the matter is remanded for re-consideration. After providing a reasonable opportunity to the petitioner, a fresh order shall be issued within *three months* from the date of verifying and confirming that not less than 25% of the disputed tax demand was recovered. Subject to fulfilment of the above condition, the bank attachment shall stand raised.

6. The writ petition is disposed of on the above terms. Consequently, connected writ miscellaneous petitions are closed. There shall be no order as to costs.

07-07-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No
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To
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SENTHILKUMAR RAMAMOORTHY, J.

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