



W.P.No.19033 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22.05.2025

WEB COPY

CORAM :
THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P.No.19033 of 2025

M/s. Rajvijay and Co.
A Partnership Firm, represented by its
Authorised Signatory Antony Daniel V.
S/o. Victor, 18, Imperial Road
Chellankuppam, Cuddalore
Cuddalore District, Tamil Nadu – 607 003. .. Petitioner
Vs.

1. Deputy Commercial Tax Officer
No.9, C.T. Building, Ground Floor
Sub Jail Road, Manjakuppam
Cuddalore, Cuddalore District, Tamil Nadu – 607 001.
2. Assistant Commissioner (State Tax)
Cuddalore Town, No.102, Bharathi Road
Punjab National Bank (2nd Floor)
Manjakuppam Cuddalore, Cuddalore District
Tamil Nadu – 607 001.
3. HDFC Bank Limited
Rep. By its Branch Manager, Bharathi Road
Cuddalore, Cuddalore District
Tamil Nadu – 607 001. .. Respondents

Prayer: Petition filed under Article 227 of the Constitution of India, to issue a writ of certiorarified mandamus, calling for the records of the 1st respondent relating to the impugned orders bearing GSTIN/33AATFR2173C1Z0/2019-2020 dated 24.08.2024 and the summary of order in Form DRC-07 bearing Reference No.ZD330824220693F dated 24.08.2024 and the consequential order of the 2nd respondent in GSTDRC-13 dated 30.04.2025 for attachment of bank accounts under Section 79(1)(c) and quash the same as illegal, arbitrary and unconstitutional and to direct the 3rd respondent Bank to remove the lien and de-freeze the individual bank accounts belonging to the partners of the petitioner firm.



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For the Petitioner : Mr.S.Venkatesh
For the Respondents : Mr.C.Mohan
for M/s.King and Partridge
for R3

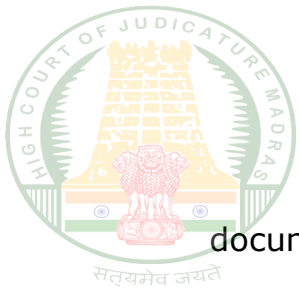
ORDER

Heard both sides.

2. The petitioner suffered an ex-parte order under Section 73 of the Tamil Nadu Goods and Services Tax Act, 2017. It appears that before the impugned order came to be passed, notice was in fact issued by the first respondent, but then, it was posted in the additional notices tab in the web-portal maintained by the first respondent. The petitioner assessee failed to notice the same. The lapse on the part of the petitioner is condonable.

3. *Mr.C.Mohan*, learned counsel appearing for the petitioner, on instructions, would submit that the petitioner is willing to pay 25% of the demand amount on or before 12.06.2025.

4. In that view of the matter, the impugned order shall stand quashed, subject to the undertaking given by the petitioner before this Court. The matter is remitted back to the file of the first respondent. The petitioner shall appear before the first respondent on 16.06.2025 at 4.00 pm. The petitioner shall place all the relevant



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documents before the first respondent and the first respondent will peruse the same and hear the petitioner and pass an order afresh on merits and in accordance with law.

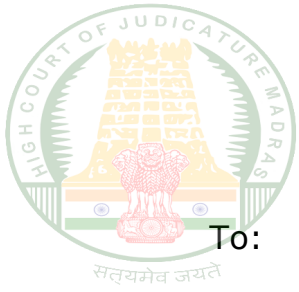
5. The petitioner's bank account has been attached. On payment of 25% of the demand amount on or before 12.06.2025, such attachment shall stand lifted forthwith by the third respondent. If the petitioner fails to abide by the undertaking given before this Court, the benefit of the present order would stand automatically recalled.

6. The writ petition, as such, stands allowed. There shall be no order as to costs. Consequently, W.M.P.Nos.21325, 21329 and 21333 of 2025 are closed.

22.05.2025

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

drm/jeni



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To:

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2. Assistant Commissioner (State Tax)
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(drm/jeni)

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DATED: 13.06.2025

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For the Petitioner : Mr.S.Venkatesh
For the Respondents : Mr.C.Mohan
for M/s.King and Partridge
for R3

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ORDER

This writ petition is listed today under the caption "for being mentioned".

2.Registry is directed to issue a revised order copy immediately after making the following changes in the order dated 22.05.2025 in WP No.19033 of 2025 :

"1.The name of Mr.Venkatesh, shall be substituted in the place of Mr.C.Mohan in para 3.

2.Instead of "16.06.2025 at 04.00 P.M", the words "30.06.2025 at 04.00 P.M shall be substituted occurring in the 5th line of para 4.

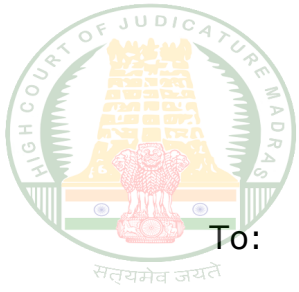
3.Instead of the words "demand amount on or before 12.06.2025", the words "tax amount on or before 26.06.2025" shall be substituted in the second line occurring in Para 5."

13.06.2025

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

SKM/KST

Note: Issue order copy on 18.06.2025



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13.06.2025