



W.P.Nos.27131,27114 & 27123 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

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Dated : 25.07.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.Nos.27131, 27114 & 27123 of 2025
& W.M.P.Nos.30434, 30435, 30415, 30416, 30422 & 30425 of 2025

W.P.No.27131 of 2025:

1.Nathella Anantha Padmanaban

2.N.Arjun Varadaraj

3.N.Anandha Ramanujam

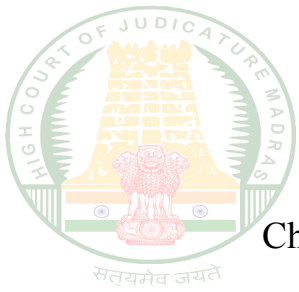
... Petitioners

Vs.

1.Assistant Commissioner (ST),
Maraimalai Nagar Assessment Circle,
State Tax Office Buildings,
Room No.208, Second Floor,
Varadarajapuram Nazarathpet,
Chennai - 600 123.

2.Deputy Commissioner (ST),
Chengalpattu Zone,
No.26, Abhirami Complex,
Kanchipuram High Road,
Thimmavaram, Chengalpattu - 603 101.

3.Branch Manager,
Mylapore Branch,
Karur Vasya Bank,
No.85, Kutcherri Road, Mylapore,



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Chennai - 600 004.

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4.Equitas Small Finance Bank Ltd.,
Phase II, 4th Floor, Spenser Plaza,
No.769, Anna Salai,
Chennai - 600 002.

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari calling for the records pertaining to impugned communication issued vide GSTIN:33AAACU0829N1Z9/2019-20 to 2022-23 dated 03.07.2025 along with FORM GST DRC - 13 by the 2nd respondent to the 3rd respondent towards attachment of petitioner's all bank accounts linked to their Permanent Account Number having PAN No.AAAPP7795F, AAEP7286F & ADEPV7194F and quash the same.

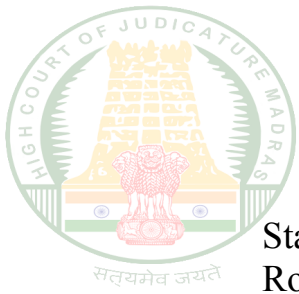
W.P.No.27114 of 2025:

Unity Forge Pvt Ltd.,
Rep. by its Authorized Signatory Mr.S.Mahadevan,
Having registered Office at D-10, Industrial Estate,
Kamarajar Salai,
Kancheepuram,
Tamil Nadu - 603 209.

... Petitioner

Vs.

1.Assistant Commissioner (ST),
Maraimalai Nagar Assessment Circle,



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State Tax Office Buildings,
Room No.208, Second Floor,
Varadarajapuram Nazarethpet,
Chennai - 600 123.

2. Deputy Commissioner (ST),
Chengalpattu Zone,
No.26, Abhirami Complex,
Kanchipuram High Road,
Thimmavaram, Chengalpattu - 603 101.

3. Branch Manager,
Mylapore Branch,
Karur Vasya Bank,
No.85, Kutcherry Road, Mylapore,
Chennai - 600 004.

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari calling for the records pertaining to the impugned order issued vide Reference No.ZD3308242440799 dated 27.08.2024 issued in DRC-07 demanding Rs.3,62,258/- towards tax, interest and penalty along with detailed order in Annexure to DRC-07 issued by the 1st respondent and Consequent Impugned communication issued vide GSTIN:33AAACU0829N1Z9/2019-20 to 2022-23 dated 03.07.2025 along with FORM GST DRC - 13 by the 2nd respondent to the 3rd respondent towards attachment of petitioner's all Bank accounts linked to their Permanent Account Number having PAN No.AAACU0829N and quash the same.



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W.P.No.27123 of 2025:

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Unity Forge Pvt Ltd.,
Rep. by its Authorized Signatory Mr.S.Mahadevan,
Having registered Office at D-10, Industrial Estate,
Kamarajar Salai,
Kancheepuram,
Tamil Nadu - 603 209.

... Petitioner

Vs.

1. Deputy State Tax Officer-II,
Maraimalai Nagar Assessment Circle,
Chengalpattu Zone.
2. Deputy Commissioner (ST),
Chengalpattu Zone,
No.26, Abhirami Complex,
Kanchipuram High Road, Thimmavaram,
Chengalpattu - 603 101.
3. The Branch Manager,
Mylapore Branch,
Karur Vysya Bank,
No.85, Kutcherry Road, Mylapore,
Chennai - 600 004.

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India
praying to issue a Writ of Certiorari calling for the records pertaining to
the impugned order issued vide Reference No.ZD330225161260Y dated
17.02.2025 issued in DRC-07 demanding Rs.12,52,664/- towards tax,
interest and penalty along with detailed order in Annexure to DRC-07



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issued by the first respondent and Consequent Impugned communication issued vide GSTIN:33AAACU0829N1Z9/2019-20 to 2022-23 dated 03.07.2025 along with FORM GST DRC - 13 by the 2nd respondent to the 3rd respondent towards attachment of petitioner's all Bank accounts linked to their Permanent Account Number having PAN No.AAACU0829N and quash the same.

For Petitioners : M/s.C.Meenakrithika
in all W.Ps., for M/s.Sundar Law Associates

For Respondents 1 & 2 : Mr.C.Harsha Raj,
in all W.Ps., Special Government Pleader (T)

COMMON ORDER

These writ petitions have been filed challenging the impugned orders dated 27.08.2024, 17.02.2025 & 03.07.2025, respectively passed by the respondents 1 & 2.

2. Mr.C.Harsha Raj, learned Special Government Pleader, takes notice on behalf of the respondents 1 & 2 in all writ petitions. By consent of the parties, these main writ petitions are taken up for disposal at the



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admission stage itself.

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3. The learned counsel for the petitioners would submit that in these cases, initially, the show cause notices were issued on 21.05.2024 & 25.11.2024 for the tax periods 2019-20 & 2020-21, for which, detailed reply was filed by the petitioner in regard to assessment year 2019-20 on 25.06.2024 and also appeared for personal hearing, which subsequently culminated issuance of orders in Form DRC-07 for the period 2019-20 and 2020-21 dated 27.08.2024 & 17.02.2025, respectively, against which no appeals were filed by the petitioners, till date. Under these circumstances, the Deputy Commissioner (ST)/respondent has issued a notice in Form DRC-13, dated 03.07.2025, attaching the bank accounts of the petitioners. Hence, she prays this Court to set aside the said impugned orders and pass appropriate orders.

4. On the other hand, the learned Special Government Pleader appearing for the respondents 1 & 2 had strongly opposed for the request made by the petitioners and would submit that if the petitioners are

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aggrieved over the said orders dated 27.08.2024, 17.02.2025 & 03.07.2025, the only recourse available to them is to file an appeal before the appellate authority against the orders dated 27.08.2024 & 17.02.2025.

5. In reply, the learned counsel for the petitioners would submit that the time limit for filing the appeals have already been expired. Hence, she requests this Court to condone the delay and grant liberty to file appeals against the orders dated 27.08.2024 & 17.02.2025. Further, she would submit that the petitioners are willing to pay 20% of the disputed tax amount to the respondents, i.e., 10% towards statutory pre-deposit for filing the appeal along with additional 10% to condone the delay in respect of each assessment years. Hence, she requests this Court to pass appropriate orders.

6. The learned Special Government Pleader appearing for the respondents 1 & 2 has acceded to the above submission made by the learned counsel for the petitioners and requests this Court to pass any appropriate orders with regard to filing appeals.



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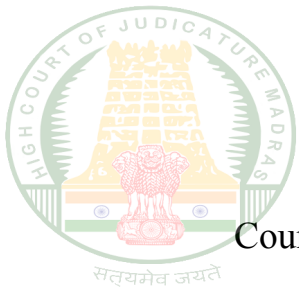
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7. Heard the learned counsel for the petitioner and the learned Special Government Pleader appearing for the respondents 1 & 2 and also perused the materials available on record.

8. In the case on hand, initially, show cause notices were issued to the petitioners on 21.05.2024 & 25.11.2024, for which, the detailed representation was submitted on 20.06.2024, in respect of assessment year 2019-20. Thereafter, after affording an opportunity of personal hearing to the petitioners, Form DRC-07 notices were issued on 27.08.2024 & 17.02.2025. Since, no appeals have been filed against the orders impugned herein, and hence, the Deputy Commissioner (ST)/respondent issued the Form DRC-13 notice on 03.07.2025 for attaching the petitioners' bank accounts.

9. Further, it was submitted that the petitioners are now willing to pay 20% of the disputed tax amount to the respondents in respect of each assessment years.

10. Considering the above facts and circumstances of the case, this



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Court is inclined to dismiss these writ petitions by granting liberty to the petitioners to file appeals against the orders dated 27.08.2024 & 17.02.2025, respectively.

11. Accordingly, these writ petitions are dismissed. While dismissing these petitions, this Court grants liberty to the petitioners to file an appeal, against the orders dated 27.08.2024 & 17.02.2025, before the concerned Appellate Authority subject to the payment of 20% of the disputed tax amount, in respect of each assessment years (10% of disputed tax amount towards statutory pre-deposit for filing the appeal along with additional 10% of disputed tax amount) within a period of 2 weeks from the date of receipt of a copy of this order. In such case, the Appellate Authority shall consider the said appeals filed by the petitioners on its own merits and in accordance with law, by providing sufficient opportunity to the petitioners, without pressing for limitation. On production of proof for the payment of 20% of the disputed tax amount in respect of each assessment years, within the stipulated time as stated above, the respondent bank is directed to de-freeze the bank accounts forthwith. No costs. Consequently, the connected miscellaneous

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petitions are also closed.

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Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

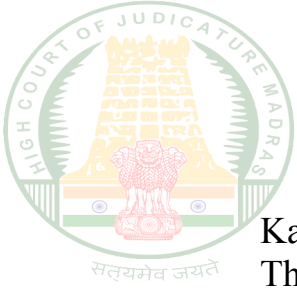
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To

1.Assistant Commissioner (ST),
Maraimalai Nagar Assessment Circle,
State Tax Office Buildings,
Room No.208, Second Floor,
Varadarajapuram Nazarathpet,
Chennai - 600 123.

2.Deputy Commissioner (ST),
Chengalpattu Zone,
No.26, Abhirami Complex,

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- 3.Branch Manager,
Mylapore Branch,
Karur Vasya Bank,
No.85, Kutcherri Road, Mylapore,
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- 4.Equitas Small Finance Bank Ltd.,
Phase II, 4th Floor, Spenser Plaza,
No.769, Anna Salai,
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KRISHNAN RAMASAMY.J.,

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