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W.P.No.30770 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 19.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.30770 of 2025 and W.M.P.Nos.34480 and 34482 of 2025

and

W.P.No.30785 of 2025 and W.M.P.Nos.34494 and 34497 of 2025

and

W.P.No.30794 of 2025 and W.M.P.Nos.34502 and 34503 of 2025

and

W.P.No.30800 of 2025 and W.M.P.Nos.34506 and 34507 of 2025

Tvl.SPA Builders Private Limited,
Represented by its Director,
Mr.Prashant Kumar Kajaria,
49/3C1, Chokkanathapuram Village,
Echangur Panchayat, Hosur Taluk,
Krishnagiri, Tamil Nadu – 635 121.

... Petitioner in all cases

Vs.

1.Commercial Tax Officer (ST),
Hosur (North) 2 Assessment Circle,
Krishnagiri,
CT Building, Bangalore Road,
Near Old Bus Stand, Hosur
Tamil Nadu – 635 109.



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2. The Branch Manager,
ICICI Bank Ltd, JP Royale,
#90/4, Outer Ring Road, Marathahalli,
Bangalore – 560 037.

... Respondents

Prayer in 30770 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records relating to the impugned order bearing Reference No.AD330923030591A dated 06.11.2024 along with the summary order in Form GST DRC-07 bearing Reference No.ZD331124029575L dated 06.11.2024 passed by the 1st respondent and quash the same as the same being arbitrary, without authority of law, lacks in jurisdiction and passed in violation of the principles of natural justice and consequently direct the second respondent to lift the bank attachment.

Prayer in 30785 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records relating to the impugned order bearing Reference No.AD330923031165C dated 05.11.2024 along with the summary order in Form GST DRC-07 bearing Reference No.ZD331124031534X dated 06.11.2024 passed by the 1st respondent and quash the same as the same being arbitrary, without authority of



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law, lacks in jurisdiction and passed in violation of the principles of natural justice and consequently direct the second respondent to lift the bank attachment.

Prayer in 30794 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records relating to the impugned order bearing Reference No.AD3309230371648 dated 07.11.2024 along with the summary order in Form GST DRC-07 bearing Reference No.ZD3311240347202X dated 07.11.2024 passed by the 1st respondent and quash the same as the same being arbitrary, without authority of law, lacks in jurisdiction and passed in violation of the principles of natural justice and consequently direct the second respondent to lift the bank attachment.

Prayer in 30800 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records relating to the impugned order bearing Reference No.AD3309230380121 dated 28.10.2024 along with the summary order in Form GST DRC-07 bearing Reference No.ZD331024212754U dated 28.10.2024 passed by the 1st respondent and quash the same as the same being arbitrary, without authority of law, lacks in jurisdiction and passed in violation of the principles of natural justice and consequently direct the second respondent to lift the bank attachment.



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For Petitioner : Mr.C.Natarjan in all cases

For Respondents : Mr.C.Harsha Raj,
Special Government Pleader in all cases

COMMON ORDER

By these common order, these Writ Petitions have been disposed of by consent of the learned counsel for the petitioner and the learned counsel for the respondents.

2. It is submitted by the learned counsel for the petitioner that the petitioner has challenged the impugned orders in the respective writ petitions and now intends to work out the remedy before the Appellate Authority under Section 107 of the respective GST enactments.

3. It is further submitted that the entire amount has already been recovered from the petitioner's electronic credit ledger. The learned counsel for the respondent, however, is unable to confirm the same.



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4. It is noticed that all the impugned orders pertain to the year 2024, while these writ petitions have been filed on various dates during August 2025. Under normal circumstances, considering the delay in approaching the Court, this Court would have directed the petitioner to deposit 50% of the disputed tax.

5. However, considering the submission of the petitioner that the entire amount has already been recovered, liberty is granted to the petitioner to file a statutory appeal before the Appellate Authority within a period of 30 days from the date of receipt of a copy of this order. The petitioner shall substantiate that the entire amount has indeed been recovered; failing such substantiation, the petitioner shall deposit 50% of the disputed tax as a pre-condition before the Appellate Authority.



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6. The writ petitions are accordingly disposed of. No costs. Consequently,
the connected W.M.Ps. are closed.

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Neutral Citation : Yes / No

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To:

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