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W.P.No.30492 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.08.2025

Coram

The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.No.30492 of 2025

and

W.M.P.Nos.34178 & 34180 of 2025

M/s.VMC POLYCHEM LLP

Rep. by its partner Pritesh Rohit Mahta

No. 26 A3 Room No. B Alsa Lynnwood EVK

Sampath Road Vepery Chennai 07.

...Petitioner

Vs.

- 1 The Commercial Tax Officer
Choolai North III Chennai North
Tamil Nadu - 600 003.
- 2 The Deputy Commercial Tax Officer
Choolai North III, Chennai North
Tamil Nadu 600 003.
- 3 The Assistant Commissioner
Choolai Assessment Circle, No. 1 PAPJM
Annexure Building, Room No.106A, 1st floor
Greens Road, Chennai 06
- 4 The Branch Manager
Indusind Bank, No. 3,
Village Road, Nungambakkam, Chennai-600 034.

...Respondents



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Prayer

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Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus to call for records in DRC-01 bearing reference no. ZD330625054290N dated 06.06.2025 issued under section 73 of the CGST Act along with attachment to DRC-01 dated 05.06.2025 on the file of the 1st respondent relating to the FY 2021-2022 and to quash the same, to direct the respondent No.3 to lift the Bank attachment of the Petitioner in A/C No.650014148872 and A/C No.201029872418 held with respondent No.4 and direct the 1st respondent to assess the matter afresh.

For Petitioner : Mr.R.Sandeep Bagmar
For Respondents 1 to 3 : Mrs.K.Vasanthamala
Government Advocate (T)

Order

The challenge in this Writ Petition is to the notice in Form GST DRC-1 issued by the first respondent dated 06.06.2025 along with attachment to DRC-01 dated 05.06.2025 relating to the FY 2021-2022 and to quash the same, to direct the respondent No.3 to lift the Bank attachment of the Petitioner held with respondent No.4 and direct the 1st respondent to assess the matter afresh.



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2. Heard Mr.R.Sandeep Bagmar learned counsel appearing for the petitioner and Mrs.K.Vasanthamala, learned Government Advocate (T) for the respondents 1 to 3 and perused the materials placed on record.

3. The petitioner has challenged the show cause notice dated 06.06.2025 issued by the first respondent on the aspect of overlapping proceedings on the same issue for the same AY, since, the same Officer cannot issue two show cause notice in respect of the very same issue for the said period, i.e 2021-22 and arrive at a different conclusions and the same would amount to double jeopardy. However, this Court is not inclined to entertain the Writ Petition, for, the petitioner, having filed a reply to the show cause notice under challenge and participated in the proceedings, is not entitled to seek for quashment of the same, and the only recourse available to the petitioner is to agitate the issue before the Authority concerned.

4. In such view of the matter, this Writ Petition is dismissed granting liberty to the petitioner to appear before the Authority concerned,



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and explain their case, in which case, the Authority concerned is directed to consider the issue of overlapping and pass final orders after affording an opportunity of personal hearing to the petitioner. No costs. Consequently, connected Miscellaneous Petitions are closed.

18.08.2025

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Index : yes/no

Neutral Citation : yes/no

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Krishnan Ramasamy,J.,

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