



IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 15.09.2025

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Coram:

THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

**W.P.Nos.35201, 35204, 35210, 35216 & 35220 of 2025
and W.M.P.Nos.39399, 39400, 39404, 39406, 39413, 39416, 39426,
39427, 39432 & 39433 of 2025**

M/s.Kumar Civil Infra Consortium
India Pvt. Ltd.,
Rep. by its Managing Director,
Mr.K.Gauthaman,
225, Salem Main Road, B.Mallapuram,
Bommidi, Pappireddypatty,
Dharmapuri – 635 301.

...Petitioner in all W.Ps

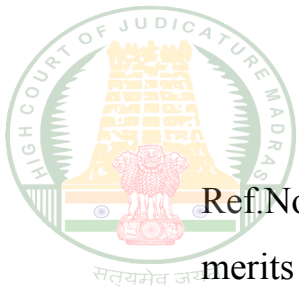
Versus

The Appellate Deputy Commissioner (CT),
Combined Commercial Tax Building,
Pitchards Road, Hasthampatti,
Salem – 636 007.

...Respondent in all W.Ps

Prayer in W.P.No.35201 of 2025:

Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorarified mandamus calling for the records relating to the impugned order bearing Ref.No.ZD330425117934F dated 16.04.2025 passed by the respondent to quash the same and consequently, direct the respondent to restore the appeal filed by the petitioner on 20.02.2025 against the Order bearing



Ref.No.ZD331024137577I dated 21.10.2024 and dispose the same on merits after providing opportunity of hearing.

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Prayer in W.P.No.35204 of 2025:

Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorarified mandamus calling for the records relating to the impugned order bearing Ref.No.ZD330425117885A dated 16.04.2025 passed by the respondent to quash the same and consequently, direct the respondent to restore the appeal filed by the petitioner against the Order bearing Ref.No.ZD331024137460Z dated 21.10.2024 and dispose the same on merits after providing opportunity of hearing.

Prayer in W.P.No.35210 of 2025:

Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorarified mandamus calling for the records relating to the impugned order bearing Ref.No.ZD330425049454G dated 04.04.2025 passed by the respondent to quash the same and consequently, direct the respondent to restore the appeal filed by the petitioner against the Order bearing Ref.No.ZD331024137518M dated 21.10.2024 and dispose the same on merits after providing opportunity of hearing.

Prayer in W.P.No.35216 of 2025:

Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorarified mandamus calling for the records relating to the impugned order bearing Ref.No.ZD3304250494299 dated 04.04.2025 passed by the respondent to quash the same and



consequently, direct the respondent to restore the appeal filed by the petitioner against the Order bearing Ref.No.ZD331024137491U dated 21.10.2024 and dispose the same on merits after providing opportunity of hearing.

Prayer in W.P.No.35220 of 2025:

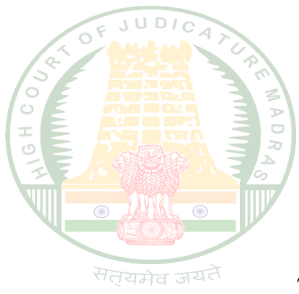
Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorarified mandamus calling for the records relating to the impugned order bearing Ref.No.ZD330425117911N dated 16.04.2025 passed by the respondent to quash the same and consequently, direct the respondent to restore the appeal filed by the petitioner against the Order bearing Ref.No.ZD331024137558I dated 21.10.2024 and dispose the same on merits after providing opportunity of hearing.

For Petitioner in all W.Ps : Mr.P.Thangaraj

For Respondent in all W.Ps : Mr.C.Harsha Raj,
Special Government Pleader

COMMON ORDER

The present writ petitions have been filed challenging the orders passed by the respondent rejecting the Appeals filed by the petitioner as against the Orders in Form GST DRC-07 dated 21.10.2024 passed by the State Tax Officer, Inspection Cell – 3, Hosur.



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2. The learned counsel for the petitioner submitted that entire tax has already been recovered from the petitioner by the respondent-Department, but, still, petitioner's Bank Accounts remains attached. Therefore, the learned counsel for the petitioner prayed that attachment made in petitioner's Bank Accounts may be ordered to be lifted forthwith and also, prayed that liberty may be granted to the petitioner to challenge the Orders in Form GST DRC-07 dated 21.10.2024 passed by the State Tax Officer, Inspection Cell – 3, Hosur.

3. The learned Special Government Pleader appearing for the respondent submitted that if the petitioner wants to challenge the Orders in Form GST DRC-07 dated 21.10.2024, petitioner may challenge the same, within a time frame to be stipulated by this Court.

4. The learned counsel for the petitioner submitted that the petitioner would challenge the Orders in Form GST DRC-07 dated 21.10.2024, within a period of two weeks in the manner known to law.



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5. Considering the submissions made by the learned counsel on either side, this Court is inclined to issue the following directions:

(i) The petitioner is directed to produce a proof or evidence showing that the entire tax amount has been recovered by the respondent-Department, before the petitioner's Banker. On production of such proof or evidence, the attachment made in the petitioner's Bank Account shall be lifted forthwith. If the petitioner fails to produce any such proof or evidence before the petitioner's Banker, the Bank Attachment Notice issued by the respondent-Department shall continue.

(ii) Petitioner may challenge the Orders in Form GST DRC-07 dated 21.10.2024 passed by the State Tax Officer, Inspection Cell – 3, Hosur, within a period of two weeks from the date of this order, in the manner known to law.

6. These Writ Petitions are disposed of with the above directions. No costs. Consequently, connected Miscellaneous Petitions are closed.

15.09.2025

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Index : Yes/No



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To
The Appellate Deputy Commissioner (CT),
Combined Commercial Tax Building,
Pitchards Road, Hasthampatti,
Salem – 636 007.



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MOHAMMED SHAFFIQ, J.

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W.P.Nos.35201, 35204, 35210,
35216 & 35220 of 2025

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