



W.P.No.36718 of 2025

**IN THE HIGH COURT OF JUDICATURE AT MADRAS**

WEB COPY

DATED : 25.09.2025

CORAM :

**THE HONOURABLE MR.JUSTICE C.SARAVANAN**

W.P.No.36718 of 2025

and

W.M.P.Nos.41066 and 41070 of 2025

Tvl.Anter Hosier,  
Rep by its Proprietor  
Bhawani Singh

... Petitioner

Vs.

1.The Commercial Tax Officer / State Tax Officer,  
Gandhi Nagar Assessment Circle,  
No.16, Emperor Buildings, Indhira Nagar,  
Tiruppur – 641 603.

2.The Deputy Commissioner (GST Appeals),  
Integrated New Commercial Taxes Building,  
III Floor, Pudur B Village,  
Erode – 638 002.

3.The Branch Manager,  
HDFC Bank Ltd,  
37/10-A, Indira Nagar, 1<sup>st</sup> Street,  
Avinashi Road,  
Tiruppur – 641 603.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for  
issuance of a Writ of Certiorarified Mandamus, to call for the records



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pertaining to the Order and Proceedings in Ref.No.ZD330225136143X GSTIN: 33BOQPB0519C1ZJ dated 14.02.2025 issued by the 1<sup>st</sup> respondent and the order in appeal bearing Ref.No.ZD3307251921849 dated 18.07.2025 passed by the 2<sup>nd</sup> respondent, quash the same and consequently direct the 1<sup>st</sup> respondent to lift the attachment of the petitioner's current Bank Account bearing No.59230000001122 and Saving Bank Account bearing No.59130000001122 held in 3<sup>rd</sup> respondent bank.

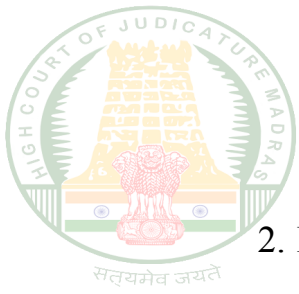
For Petitioner : M/s.M.N.Sumathy

For Respondents : Mrs.P.Selvi  
Government Advocate  
for R1 and R2

Mr.C.Mohan for  
A.Rexy Josephine Mary  
for M/s.King and Partridge  
for R3

### **ORDER**

This Writ Petition is being disposed of at the time of admission after hearing the learned counsel for the Petitioner and the learned Government Advocate for the 1<sup>st</sup> and 2<sup>nd</sup> Respondents and the learned counsel for the 3<sup>rd</sup> Respondent.



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2. In this Writ Petition, the Petitioner has challenged the impugned order dated 14.02.2025 passed by the Respondents under Section 73 of the respective GST enactments. The impugned order has preceded by a Notice in GST DRC 01 dated 26.11.2024 for the tax period 2020 - 2021. Since the petitioner had failed to respond to the Notice, the impugned order has been passed.

3. The petitioner also unsuccessfully challenged the same before the 2<sup>nd</sup> Respondent / Appellate Authority by filing an appeal on 20.06.2025 which has been rejected on 18.07.2025 stating that it was filed beyond the period of limitation.

4. The learned counsel for the Petitioner submits that the Petitioner has also pre-deposit a sum of Rs.1,58,000/-. It is further submitted that the Petitioner is willing to deposit another 15% of the disputed tax in cash from the Petitioner's Electronic Cash Register.

5. The learned counsel for the Respondent submits that the Writ Petition is liable to be dismissed as the petitioner has left over the rights by now

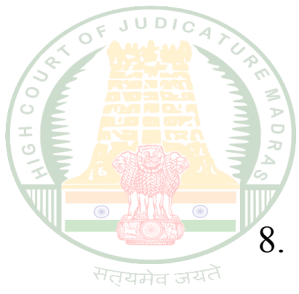


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participate in the adjudication mechanism prescribed under the Act by filing an  
WEB appeal against the said order in time.

6. Having considered the submissions made by the learned counsel for the Petitioner, the learned Government Advocate for the 1<sup>st</sup> and 2<sup>nd</sup> Respondents and the learned counsel for the 3<sup>rd</sup> Respondent and having considered the consistent view taken by this Court in similar circumstances, this Court is inclined to quash the impugned order dated 14.02.2025 and the case is remitted back to the Respondents to pass a fresh order subject to the Petitioner depositing 15% of the disputed tax in cash from the Petitioner's Electronic Cash Register within a period of thirty (30) days from the date of receipt of a copy of this order.

7. The petitioner shall file a reply to the Show Cause Notice in DRC 01 dated 26.11.2024 together with requisite documents to substantiate the case by treating the impugned order dated 14.02.2025 as an addendum to the Show Cause Notice dated 26.11.2024, within a period of 15 days from the date of receipt of a copy of this order.



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8. Subject to the Petitioner complying with the above stipulated conditions, the Respondents shall proceed to pass fresh orders on merits and in accordance with law as expeditiously as possible, preferably, within a period of three months thereafter.

9. In case the Petitioner fails to comply with any of the conditions stipulated above, the Respondents are at liberty to proceed against the Petitioner to recover the tax in accordance with law as if this Writ Petition was dismissed *in limine* today. The attachment of the Petitioner's Bank Account with the 3<sup>rd</sup> Respondent shall stand automatically vacated / lifted.

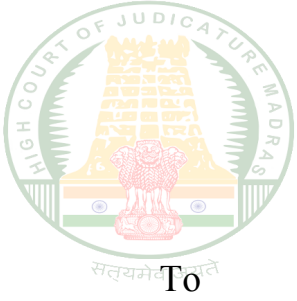
10. Needless to state, before passing any such order, the 1<sup>st</sup> Respondent shall give due notice to the Petitioner.

11. This Writ Petition stands disposed of with the above observations. No costs. Consequently, connected Writ Miscellaneous Petitions are closed.

**25.09.2025**

Neutral Citation : Yes / No

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To  
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**C.SARAVANAN, J.**

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