IN THE HIGH COURT OF JUDICATURE AT MADRAS

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

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 2nd 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

participate in the adjudication mechanism prescribed under the Act by filing an 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 1st and 2nd Respondents and the learned counsel for the 3rd 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.

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 3rd Respondent shall stands automatically vacated / lifted.

10. Needless to state, before passing any such order, the 1st 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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