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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 26.09.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.37256 of 2025
and
W.M.P.Nos.41680 and 41681 of 2025

M/s.Classic Services,
Represented by its Proprietor ... Petitioner

Vs.

1.Deputy Commissioner (ST),
No.26, Abhirami Complex,
Kanchipuram High Road,
Thimmavaram,
Chengalpattu – 603 101.

2.Assistant Commissioner (ST),
Maraimalai Nagar Assessment Circle,
4/109, 2nd Floor,
Bangalore-Chennai Highway,
Varadarajapuram, Nazarathpet,
Chennai – 600 123.

3.State Tax Officer,
Maraimalai Nagar Assessment Circle,
4/109, 2nd Floor,
Bangalore-Chennai Highway,
Varadarajapuram, Nazarathpet,
Chennai – 600 123. ... Respondents

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Prayer: 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 notice in GSTIN: 33ACSPT9183H1ZT/2021-22, 2020-21 dated 15.09.2025 issued by the 1st Respondent.

For Petitioner : Mr.T.Ramesh

For Respondents : Mr.V.Prashanth Kiran
Government Advocate

ORDER

Mr.V.Prashanth Kiran, learned Government Advocate takes notice for the Respondents.

2. This Writ Petition is being disposed of at the time of admission itself with the consent of the learned counsel for the Petitioner and learned Government Advocate for the Respondents.

3. In this Writ Petition, the Petitioner has challenged the impugned Recovery Notice dated 15.09.2025 bearing GSTIN: 33ACSPT9183H1ZT/2021-2022, 2020-2021, issued by the 1st Respondent under Section 79(1)(c)(i) of the respective GST enactments.

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4. The impugned Recovery Notice dated 15.09.2025, calls upon the Petitioner's Customers to pay a sum of Rs.71,52,072/- to the Department towards arrears of the tax for the Tax Period between 2021-2022 and 2020-2021.

5. Learned counsel for the Petitioner would submit that the impugned Recovery Notice is a Garnishee Order, issued to the Petitioner's customers named therein, seeking to recover a sum of Rs.71,52,072/-, is pursuant to Order dated 30.09.2023 for the Tax Period 2021-2022 and Order dated 03.05.2024 for the Tax Period 2020-2021 of the 2nd Respondent and the 3rd Respondent towards interest and penalty.

6. Learned counsel for the Petitioner confirms that the Petitioner has accepted these Orders and has not filed any further appeal against the aforesaid Orders dated 30.09.2023 and Order dated 03.05.2024 of the 2nd Respondent and the 3rd Respondent respectively.

7. It is noticed that as per Order dated 30.09.2023 of the 2nd Respondent, passed for the Tax Period 2021-2022, the total amount due and payable by the Petitioner has been quantified at Rs.92,81,256.18/- inclusive of interest and

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penalty. Out of Rs.92,81,256.18/-, a sum of Rs.67,25,003.12/- was paid by the Petitioner on various dates between 21.10.2023 and 11.03.2024 towards the tax liability leaving a balance of Rs.24,56,253.06/- (Rs.92,81,256.18/- - Rs.68,25,003.12/-) towards interest and penalty, which was confirmed in Order dated 30.09.2023. As far as the 2nd mentioned Order dated 03.05.2024 of the 3rd Respondent, another sum of Rs.3,27,067/- as interest is due from the Petitioner for the Tax Period 2020-2021.

8. Interest amount of Rs.3,27,067/- pursuant to Order dated 03.05.2024 of the 3rd Respondent for the Assessment Year 2020-2021 appears to have been paid by the Petitioner as per Statement dated 16.09.2025. The impugned Recovery Notice dated 15.09.2025 seeks to recover a sum of Rs.71,52,072/- towards the following Assessment Years:-

Assessment Year	**Demand ID**	**Date of Order**	**Amount of Arrears (Rs.)**
2021-2022	ZD3309232552396	30-09-2023	68,25,004
2020-2021	ZD330524019617G	03-05-2024	3,27,068
Grand Total			**71,52,072**

9. *Prima facie*, these amounts appears to have been paid by the Petitioner between 21.10.2023 and 11.03.2024 and 16.09.2025. However, in the

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impugned Recovery Notice dated 15.09.2025 it is stated that the Petitioner is still in arrears of the aforesaid amount.

10. In the above circumstances, the impugned Recovery Notice dated 15.09.2025 is hereby quashed. The 1st Respondent is however at liberty to issue a fresh Recovery Notice under Section 79(1)(c)(i) of the respective GST enactments in case of any other arrears.

11. With the above observations, this Writ Petition is disposed of. No costs. Connected Writ Miscellaneous Petitions are closed.

26.09.2025

Neutral Citation : Yes / No

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