



WEB COPY



W.P. No. 37652 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 07.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. No. 37652 of 2025

and

W.M.P. Nos. 42134 and 42136 of 2025

M/s. Swasttik Enterprises,
Represented by its Proprietor,
Laxmichand Sunilkumar

... Petitioner

Vs.

1. Deputy Commercial Tax Officer,
Royapuram: North – II
Chennai – North: Tamil Nadu

2. Recovery Officer / Deputy Commissioner (ST),
North – II – Chennai – North Division,
Room No: 510, 5th Floor,
Integrated Commercial Taxes Building,
No. 32, Elephant Gate Bridge Road,
Chennai – 600 003.

... Respondents

Writ Petition is filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records of Order of Assessment in DRC-07 bearing Reference No:ZD3306240376300 in GSTIN/ID: 33ANJPS0604A1ZM / Apr 2022 – Dec 2022 dated 06.06.2024 passed by the 1st respondent and to quash the same and to further direct the 2nd respondent to lift the Bank Attachment in Form DRC – 13 dated 04.09.2025 issued by the 2nd respondent on the petitioner's banker.



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For Petitioner : Mr. R. Ganesh Kanna

For Respondents : Mrs. K. Vasanthamala,
Government Advocate

ORDER

This Writ Petition is disposed of at the time of admission with the consent of the learned counsel for the Petitioner and the learned Government Advocate who takes notice on behalf of the Respondents.

2. In this Writ Petition, the Petitioner has challenged the impugned order dated 06.06.2024 which preceded a notice in DRC-01 dated 28.04.2023 for the tax period between April 2022 – December 2022.

3. Reading of the impugned order dated 06.06.2024 indicates that the Petitioner has not participated in the assessment proceedings by filing a reply to the Show Cause Notice in DRC-01 dated 28.04.2023 nor appeared for the personal hearing fixed.

4. It is submitted that Petitioner became aware of the impugned order only on 04.09.2025 when the 2nd Respondent sought to attach the Petitioner's



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bank account. It is further submitted that the Petitioner has a fair case to succeed and therefore, the case be remitted back to the Respondents on terms.

5. Learned Government Advocate for the Respondents would submit that the Petitioner having slept over the rights and having not cooperated with the Respondents at any stage, the Petitioner deserves no sympathy and therefore, the Writ Petition be dismissed with exemplary costs.

6. Having considered the submissions made by the learned counsel for the Petitioner and the learned Government Advocate for the Respondents, this Writ Petition is disposed by remitting the case back to the Respondents to pass a fresh order.

7. To balance the interest of the Petitioner and the interest of the Revenue, this Court is inclined to direct the Petitioner to deposit 50% of the disputed tax in cash within a period of 30 days from the date of receipt of copy of this order.



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8. The Petitioner shall also file a detailed reply by treating the impugned order dated 06.06.2024 as an addendum to the notice in DRC-01 dated 28.04.2023.

9. The Respondents shall proceed to pass a fresh order subject to the Petitioner complying with the stipulated conditions. In case, the Petitioner fails to comply with any of the stipulated conditions, the Respondents are at liberty to proceed against the Petitioner in the manner known to law as if this Writ Petition was dismissed *in limine* today.

10. Subject to the Petitioner depositing 50% of the disputed tax as stipulated above, the attachment of the bank account of the Petitioner shall stand lifted.

11. The Writ Petition is disposed of with the above observations. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

07.10.2025

Index : Yes/No
Neutral Citation : Yes/No
AT



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To

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C.SARAVANAN, J.

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