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W.P.No.38436 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 13.10.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.38436 of 2025

and

W.M.P.Nos.42968 & 42969 of 2025

Mr.Kattupulli Balasubramani Jaishankar

... Petitioner

Vs.

1. The Assistant Commissioner (ST),
Cholavaram Assessment Circle,
Room No.109, 1st Floor,
Integrated Commercial Taxes Building,
Elephant Gate, Wall Tax Road,
Chennai – 600003.

2. The Branch Manager/All Banks
Indian Bank, Kattupally,
International Container Terminal,
Kattupally Village,
Ponneri Taluk – 600120.

... Respondents

Writ Petition is filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records on the files of the 1st respondent herein in GSTIN: 33AJUPJ6815H2ZW/2020-21 dated



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20.02.2025, Order under Section 73 of the TNGST Act, 2017 and the summary of the order in Form GST DRC-07 both dated 21.02.2025 issued in Reference No: ZD330225221638K and consequential order passed by the 1st respondent in GSTIN: 33AJUPJ6815H2ZW/2025 dated 22.09.2025 and quash the same and consequently direct the 1st respondent to lift the attachment of the petitioner's Bank Account No.6219119450 held by the petitioner in the 2nd respondent bank.

For Petitioner : Mr.A.N.R.Jayaprathap

For R1 : Ms.Amirtha Poonkodi Dinakaran
Government Advocate

ORDER

The petitioner is before this Court challenging the impugned Order dated 20.02.2025 / 21.02.2025, which was preceded by a notice in DRC 01 dated 16.11.2024.

2. The learned counsel for the petitioner would submit that no such a notice was uploaded in web portal, and therefore, the petitioner was not aware of the same.

3. The Learned Government Advocate appearing for the respondents



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would submit that the notice was duly uploaded in web portal. The petitioner had failed to notice the same and thus, suffered the impugned Order dated 20.02.2025 / 21.02.2025.

4. Considering the submission made by the learned counsel for the petitioner and learned Government Advocate for the respondents, I am inclined to remit the case back to the 1st respondent to pass a fresh order subject to the petitioner depositing 10% of the disputed tax in cash from Petitioner's Electronic Cash Register within a period of thirty (30) days from the date of receipt of a copy of this order.

5. Within such time, the petitioner shall also file a reply to the Show Cause Notice dated 16.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 20.02.2025 / 21.02.2025 as an addendum to the Show Cause Notice dated 16.11.2024.

6. Subject to the petitioner complying with the above stipulations, the 1st respondent shall proceed to pass fresh orders on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months of such reply / pre-deposit. It is needless to state that, before passing any such



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order, the petitioner shall be heard.

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7. The attachment of the bank account of the petitioner shall also stand automatically raised/vacated, subject to the petitioner complying with the above stipulations.

8. In case the petitioner fails to comply with any of the stipulations, the 1st respondent is 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.

9. With the above directions, this Writ Petition stands disposed of. Consequently, connected miscellaneous petitions are closed. No costs.

13.10.2025

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Neutral Citation : Yes / No

To

1. The Assistant Commissioner (ST),
Cholavaram Assessment Circle,

4/6



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Integrated Commercial Taxes Building,
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2. The Branch Manager/All Banks
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C.SARAVANAN, J.

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