IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 25.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.39924 and 39927 of 2025
and
W.M.P.Nos.44848, 44849, 44853 and 44856 of 2025

Govindarajan Shivaji ... Petitioner in both W.P.s

Vs.

1.The State Tax Officer,
Poonamallee Assessment Circle,
No.4/109, Third Floor,
Bangalore – Chennai Highway,
Varadarajapuram, Nazarathpet,
Chennai – 600 123.

2.Axis Bank
Represented by its Branch Manager,
Sennekuppam Branch,
Old No.2/199, New No.6/89
Avadi Road, Senneerkuppam,
Poonamallee, Chennai – 600 056. ... Respondents in both W.Ps

Prayer in W.P.No.39924 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records of the 1st Respondent herein relating to the impugned order GSTIN No.33APEPS3949D2ZU/2020-2021 dated 21.02.2025, quash the same as illegal, arbitrary, and devoid of merits and consequentially direct the 1st respondent to raise the attachment of the Bank Account Nos.91902004206300 and 924010042762274 linked to the PAN APEPS3949D.

Prayer in W.P.No.39927 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records of the 1st Respondent herein relating to the impugned order GSTIN No.33APEPS3949D2ZU dated 10.03.2025, quash the same as illegal, arbitrary, and devoid of merit and consequentially direct the 1st respondent to raise the attachment of the Bank Account Nos.91902004206300 and 924010042762274 linked to the PAN APEPS3949D.

For Petitioner (in both W.Ps)	:	Mr.A.V.Arun for Mr.S.Sabarish
For Respondents (in both W.Ps)	:	Mrs.K.Vasanthamala Government Advocate for R1

COMMON ORDER

Mrs.K.Vasanthamala, learned Government Advocate takes notice for the 1st Respondent.

2. These Writ Petitions are being disposed of at the time of admission with the consent of the learned counsel for the Petitioner and learned Government Advocate for the 1st Respondent.

3. In W.P.No.39924 of 2025, the Petitioner has challenged the impugned order dated 21.02.2025 passed for the tax period 2020 – 2021. In W.P.No.39927 of 2025, the impugned order dated 10.03.2025 passed for the tax period 2022 – 2023. These orders have preceded a notices in GST DRC – 01 on the dates mentioned in the impugned orders. However, the Petitioner has failed to respond to the same and has thus suffered the impugned orders.

4. The learned counsel for the Petitioner submits that the notices were uploaded in the web portal, they went unnoticed and therefore the Petitioner be given one chance to explain the case afresh before the 1st Respondent.

5. The learned Government Advocate for the 1st Respondent on the other hand would submit that these Writ Petitions are liable to be dismissed. It is submitted that at best the Petitioner can be relegated to work out the appellate remedy subject to terms.

6. I have considered the submissions made by the learned counsel for the Petitioner and the learned Government Advocate for the 1st Respondent

and taking note of the date of the order and following the consistent view taken under similar circumstances, the impugned orders dated 21.02.2025 and 10.03.2025 are quashed and the cases are remitted back to the 1st Respondent to pass a fresh order subject to the Petitioner depositing 25% of the disputed tax in cash from the Petitioner's Electronic Cash Register within a period of 30 days from the date of receipt of a copy of this order.

7. Within such time, the Petitioner shall also file a reply to the Show Cause Notices in GST DRC-01 dated 25.11.2024 and 14.02.2024 together with requisite documents to substantiate the case by treating the impugned Orders dated 21.02.2025 and 10.03.2025 as an addendum to the Show Cause Notices dated 25.11.2024 and 14.02.2024.

8. In case the Petitioner complies with the above stipulations, the 1st Respondent shall proceed to pass a final order on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months of such reply/pre-deposit. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner shall also stands automatically raised/vacated.

9. 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.

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

11. These Writ Petitions stand disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

25.10.2025

Neutral Citation : Yes / No

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To:

The State Tax Officer,
Poonamallee Assessment Circle,
No.4/109, Third Floor,
Bangalore – Chennai Highway,
Varadarajapuram, Nazarathpet,
Chennai – 600 123.

C.SARAVANAN, J.

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