IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 25.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.39825, 39829 and 39857 of 2025
and
W.M.P.Nos.44743, 44744, 44745, 44747, 44748, 44749, 44767, 44769 and 44770 of 2025

Quality Traders,
Rep by its Partner,
Dev Anbu ... Petitioner in all W.Ps.

Vs.

1.The Deputy State Tax Officer – II,
(Formerly known as Deputy Commercial Tax Officer),
Tambaram Assessment Circle,
3rd Floor, Room No.342,
Integrated Building for Commercial Taxes and Registration Department,
Nandanam,
Chennai – 600 035.

2.The Deputy Commissioner (ST)(FAC),
Tambaram Zone,
4th Floor, PAPJM Building,
Greams Road, Chennai – 600 006.

3.The Branch Manager,
HDFC Bank, West Tambaram Branch,
West Tambaram,
Chennai – 600 045. ... Respondents in all W.Ps.

<u>Prayer in W.P.No.39825 of 2025</u>: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records in Reference Number: ZD 330 523 115 164W/2017-18 dated 24.05.2023 on the file of the 1st respondent and the consequential rectification order bearing reference Number ZD 331 124 155 611U/2017-2018 dated 20.11.2024 and quash the same as contrary to law, and further direction, directing the 2nd Respondent to de-freeze the bank account bearing in GSTIN: 33 AAA FQ4 138 M1Z7/2017-18 dated 23.07.2025 of the Petitioner-Registered Taxable Person.

<u>Prayer in W.P.No.39829 of 2025</u>: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records in Reference Number: ZD 330 523 115 0416/2018-19 dated 24.05.2023 on the file of the 1st respondent and the consequential rectification order bearing reference Number ZD 331 124 155 931M/2018-2019 dated 20.11.2024 and quash the same as contrary to law, and further direction, directing the 2nd Respondent to de-freeze the bank account bearing in GSTIN: 33 AAA FQ4 138 M1Z7/2018-19 dated 23.07.2025 of the Petitioner-Registered Taxable Person.

<u>Prayer in W.P.No.39857 of 2025</u>: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records in Reference Number: ZD 330 523 107 8797/2019-20 dated 23.05.2023 on the file of the 1st respondent and the consequential rectification order bearing reference Number ZD 331 124 156 207Q/2019-

2020 dated 20.11.2024 and quash the same as contrary to law, and further direction, directing the 2nd Respondent to de-freeze the bank account bearing in GSTIN: 33 AAA FQ4 138 M1Z7/2019-20 dated 23.07.2025 of the Petitioner-Registered Taxable Person.

For Petitioner (in all W.Ps)	:	Mr.S.Kabil Dev
For Respondents (in all W.Ps)	:	Mr.C.Harsharaj Special Government Pleader for R1 and R2 Mr.C.Mohan for M/s.A.Rexy Josephine Mary M/s.King and Partridge for R3

COMMON ORDER

Mr.C.Harsharaj, learned Special Government Pleader takes notice for the 1st and 2nd Respondents.

2. These Writ Petitions are being disposed of at the time of admission with the consent of the learned counsel for the Petitioner and Special Government Pleader for the 1st and 2nd Respondents.

3. In these Writ Petitions, the Petitioner has challenged the impugned Orders dated 24.05.2023 and 23.05.2023 respectively and impugned (*Suo moto*) rectification orders dated 20.11.2024.

4. The challenge to the impugned orders are that the assessment orders passed on 24.05.2023 and 23.05.2023 and the *suo motu* rectification orders were passed by the Respondents without due notice to the Petitioner which contrary to 3rd proviso to Section 161 of the respective GST enactments.

5. It is noticed that the impugned orders as also the rectification orders have been passed in the background of notice issued in DRC – 01, to which the Petitioner has failed to respond and thus the Petitioner has suffered the impugned order.

6. The learned counsel for the Petitioner would submit that the orders are arbitrary and therefore liable to be quashed.

7. The learned Special Government Pleader for the 1st and 2nd Respondents on the other hand would submit that although the rectification orders have been passed under Section 161 of the respective GST enactments,

they are protected in terms of Section 160(1) of the respective GST enactments.

8. Having considered the submissions made by the learned counsel for the Petitioner and the learned Special Government Pleader for the 1st and 2nd Respondents and following the consistent view of this Court under similar circumstances, the case is remitted back to the Respondents to pass a fresh order subject to the Petitioner depositing 50% 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.

9. Within such time, the Petitioner shall also file a reply to the Show Cause Notices in GST DRC-01 dated 15.02.2023 together with requisite documents to substantiate the case by treating the impugned Orders dated 24.05.2023 and 23.05.2023 as an addendum to the Show Cause Notices dated 15.02.2023.

10. In case the Petitioner complies with the above stipulations, the

Respondents 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 stand automatically raised/vacated.

11. In case the Petitioner fails to comply with any of the stipulations, 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.

12. Needless to state, before passing any such order, the Respondents shall give due notice to the Petitioner.

13. 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:

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