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W.P.No.39264 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 22.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.39264 of 2025

and

W.M.P.Nos.44072 & 44075 of 2025

Iyavoo Nadar Manohar
Proprietor of Vetri Home Appliances,
Old No.450/1, New No.7,
Arcot Road, MM Complex,
Arcot Road, Foto Land,
Porur, Chennai – 600 116.

... Petitioner

Vs.

1.Assistant Commissioner,
Ramapuram, Chennai Central,
Chennai.

2.HDFC Bank Ltd.,
No.75, A Arcot Road,
Saligramam Vadpalani
Chennai – 600 026.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records on the file of the 1st respondent leading to the issuance of Impugned Order issued by the 1st respondent 01.06.2020 vide Reference



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No.ZA330620000030R/2018-19 passed by the 1st respondent and quash the same, and consequently direct the 1st respondent to re-adjudicate the Show Cause Notice after giving an opportunity of personal hearing and directing the 2nd respondent to forthwith de-freeze the petitioner's bank account and lift any attachment made and quash the same, in accordance with law.

For Petitioner : Mr.Sathyanarayana.C

For Respondents : Mr.C.Harsharaj
Special Government Pleader
(For R1)

Mr.C.Mohan &
Ms.A.Rexy Josephine Mary
For M/s.King & Patridge
(For R2)

ORDER

This Writ Petition is being disposed of at the time of admission with the consent of the learned counsel for the Petitioner and learned Special Government Pleader for the 1st respondent and the learned counsel for the 2nd respondent.

2. In this writ petition, the petitioner has challenged the impugned order dated 01.06.2020 passed in Form GST-DRC-07, by which, the following amounts have been confirmed:



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(Amount in Rs.)

<i>Sr. No.</i>	<i>Tax rate (%)</i>	<i>Turnover</i>	<i>Place of Supply</i>	<i>Act</i>	<i>Tax/Cess</i>	<i>Interest</i>	<i>Penalty</i>	<i>Others</i>	<i>Total</i>
1	22	2,218,666.67	Tamil Nadu	CESS	4,88,107.00	102,600.00	48,811.00	0.00	639,518.00

3. It appears that the petitioner had purchased a four-wheeler on 31.01.2019 and thereafter filed an application seeking refund of the CESS paid by the petitioner. The said refund application came to be rejected by order dated 11.03.2020. Meanwhile, it also appears that the petitioner had availed and utilised input tax credit on the same transaction, which resulted in the passing of the impugned order.

4. The present writ petition has been filed on 22.09.2025, long after the impugned order dated 01.06.2020 was passed. The explanation offered in the affidavit filed in support of the petition is that the petitioner's bank account was attached, which compelled the petitioner to approach this Court challenging the impugned order.



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5. It is further submitted by the petitioner that the impugned order was passed without issuance of any notice or opportunity of hearing, and hence, the same is liable to be quashed.

6. Considering the fact that the present writ petition has been filed long after the assessment order dated 01.06.2020, there is no scope for interference with the impugned order. Accordingly, the writ petition is dismissed.

7. Subject to the petitioner depositing the entire amount confirmed vide the impugned order dated 01.06.2020, the attachment of the petitioner's bank account shall stand lifted.

8. No costs. Consequently, connected miscellaneous petitions are closed.

22.10.2025

Neutral Citation : Yes / No
Index: Yes/No
Speaking order/Non-Speaking order



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To:

1.Assistant Commissioner,
Ramapuram, Chennai Central,
Chennai.

2.HDFC Bank Ltd.,
No.75, A Arcot Road,
Saligramam Vadpalani
Chennai – 600 026.



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C.SARAVANAN, J.

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