IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 28.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.40615 of 2025
and
W.M.P.Nos.45540, 45543 & 45545 of 2025

Tvl.Sri Balaji Sago Products,
(Represented by its Managing Partner
Mr.Loganathan Rangasamy)
No.85/3C, Attur Road, Namagiripet,
Namakkal, Tamil Nadu. ... Petitioner

Vs.

1. The State Tax Officer,
Attur Rural Assessment Circle,
Attur.

2. The Branch Manager,
Canara Bank,
6, Attur Main Road,
Devathanampudur. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records in the Impugned Order passed by the 1st respondent herein vide GSTIN:33ABMFS8691L2ZA/2017-18 dated 31.12.2023 along with its accompanying FORM GST DRC-07 vide Reference No.ZD3312232897844 DATED 31.12.2023 for the tax period JUL 2017-MAR 2018 and quash the same.

For Petitioner : Mr.K.A.Parthasarathy

For Respondent : Ms.Amirtha Poonkodi Dinakaran
Government Advocate (For R1)

ORDER

Ms.Amirtha Poonkodi Dinakaran, learned Government Advocate, takes notice for the 1st respondent.

2. With the consent of the learned counsel for the Petitioner and learned Government Advocate for the 1st respondent, this Writ Petition is being disposed of at the time of admission.

3. In this writ petition, the petitioner has challenged the impugned recovery proceedings of the first respondent dated 31.12.2023, pursuant to Show Cause Notice dated 12.04.2023.

4. A reading of the Show Causes Notice, indicates that the petitioner had already paid the tax due for a sum of Rs.4,99,223/- each towards CGST and SGST. The total interest due from the petitioner was calculated at Rs.14,786.24. However, in the impugned recovery notice, the tax paid by the

petitioner, on which the aforesaid interest has been calculated, has also been demanded.

5. This case was heard and thereafter adjourned for the learned Government Advocate for the 1st respondent to ascertain, whether there was any error in the calculation of the demand in the impugned recovery proceedings dated 31.12.2023.

6. The learned Government Advocate for the 1st respondent confirms that there appears to be an error, inasmuch as only the interest was proposed in DRC-01 dated 12.04.2023. However, in the impugned order, that amount has also been demanded, though the tax amount appears to have been already paid by the petitioner.

7. The learned counsel for the petitioner submitted that the petitioner will discharge the interest liability of Rs.14,786/- immediately. Hence, prays for vacating the attachment of the petitioner's Bank account vide communications dated 04.09.2025.

8. Having considered the submissions made by the learned counsel for the petitioner and the learned Government Advocate for the 1st respondent, I am of the view that *prima facie* the demand quantified in DRC-07 dated 31.12.2023, seeking to recover the tax that has been already paid is unsustainable. Hence it is sustainable. Consequently, the attachment of the petitioner's Bank account with the second respondent Bank is unsustainable.

9. Under these circumstances, there shall be a direction to the 1st respondent to recover the interest component which was confirmed vide order dated 31.12.2023 directly from the petitioner's account and raise the order of attachment forthwith.

10. This Writ Petition stands disposed of with the above observations. Consequently, the impugned order dated 31.12.2023 stands modified to the aforesaid extent. No costs. Connected Writ Miscellaneous Petitions are closed.

28.10.2025

Neutral Citation : Yes / No

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To:

1. The State Tax Officer,
   Attur Rural Assessment Circle,
   Attur.

2. The Branch Manager,
   Canara Bank,
   6, Attur Main Road,
   Devathanampudur.

C.SARAVANAN, J.

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W.P.No.40615 of 2025

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