



W.P. No. 39254 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 16.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. No. 39254 of 2025

and

W.M.P. Nos. 44063 and 44064 of 2025

M/s. Sun Technologies,
Represented by its Managing Partner,
Aleti Sushma Reddy

... Petitioner

Vs.

- 1.The Deputy State Tax Officer-1,
O/o. The State Tax Officer, Panruti Rural,
Old Kumbakonam Road, Commercial Tax Building,
1st Floor, Near Taluk Office,
Panruti – 607 106.
- 2.The State Tax Officer (FAC)
O/o. The State Tax Officer, Panruti Rural,
Old Kumbakonam Road, Commercial Tax Building,
1st Floor, Near Taluk Office,
Panruti – 607 106.
- 3.The Branch Manager,
State Bank of India,
Kattedan SME Branch,
Industrial Estate Area, Kattedan,
Hyderabad, Telangana – 500 077.



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4. The Branch Manager,
Axis Bank,
Corporate Banking Branch (CBB) Hyderabad,
First Floor, No.6-3-879/B, Green lands,
Begumpet Road, Hyderabad,
Telangana – 500 016.

5. The Branch Manager,
The State Bank of India,
Jubilee Hills Branch,
Aditya Enclave, Jubilee Hills,
Hyderabad, Telangana – 500 033.

6. The Branch Manager,
The State Bank of India,
Thorlikonda Branch,
Thorlikonda Nizamabad District,
Telangana – 503 224.

... Respondents

Writ Petition is filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records leading to the issuance of a assessment order bearing reference GSTIN/33AATFS6425J1ZQ /2017-18 dated 27.11.2023 passed by the 1st Respondent herein and quash the same, and further, direct the 1st and 2nd Respondents to revoke the lien or attachment made to the Current Account No. 40475360340 of the Petitioner lying with the 3rd Respondent and Current Account No. 917030053851198 and Overdraft Account No. 917030077131582 of the Petitioner lying with the 4th Respondent and account of Partners bearing Account Nos. 39722852152, 39971605800 and 39971609906 lying with the 5th Respondent and account No. 42023369060 lying with the 6th Respondent.



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For Petitioner : Mr. L. Gokulraj

For Respondents : Mr. T.N.C. Kaushik,
Additional Government Pleader for R1 & R2

ORDER

Mr. T.N.C. Kaushik, learned Additional Government Pleader takes notice for the Respondents 1 and 2.

2. This Writ Petition is being disposed of at the time of admission with the consent of the learned counsel for the Petitioner and learned Additional Government Pleader for the Respondents 1 and 2.

3. In this Writ Petition, the Petitioner has challenged the impugned Order bearing Ref.No. GSTIN/33AATFS6425J1ZQ /2017-18 dated 27.11.2023 of the 1st Respondent, which was preceded by a Show Cause Notice in GST DRC-01 dated 01.09.2023 wherein the Petitioner was also called upon to appear for personal hearing.

4. The Petitioner was also issued with Reminders on 04.10.2023, 19.10.2023 and 03.11.2023, which called upon the Petitioner to file a reply and



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to appear for a personal hearing. The Petitioner however neither filed any reply nor appeared for the personal hearing fixed on 11.09.2023, 13.10.2023, 27.10.2023 and on 10.11.2023. Thus, the impugned Orders have been passed.

5. It is noticed that the limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 against the impugned Order has already expired. The present Writ Petition has been filed only on 09.10.2025.

6. Under similar circumstances, Orders have been quashed and cases have been remitted back to pass a fresh order on terms subject to such Assessee depositing 25% to 100% of the disputed tax depending upon the length of delay in approaching the Court. I do not find any reason to take a different view in this case.

7. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the case is remitted back to the 1st Respondent to pass a fresh order subject to the Petitioner depositing 100% 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.



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8. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 01.09.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 27.11.2023 as an addendum to the Show Cause Notice dated 01.09.2023.

9. 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 stand automatically raised/vacated.

10. 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.

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



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12. It is made clear that recovery of 100% of the disputed tax ordered above pertains only to the impugned Order dated 27.11.2023.

13. This Writ Petition stands disposed of with the above observations.

No costs. Connected Writ Miscellaneous Petitions are closed.

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Index : Yes / No

Neutral Citation : Yes / No

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C.SARAVANAN, J.

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