IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 25.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.45162 and 34331 of 2025
and
W.M.P.Nos.50307, 50309, 38491, 38494, 38495 and 38498 of 2025

M/s.Rollveyor Factory System Private Limited,
(A company incorporate under the Companies Act, 2013),
Represented by its Authorized Signatory,
Ganeson Rameshkumar. ... Petitioner in both W.Ps.

Vs.

1.The Deputy Commercial Tax Officer,
Commercial Tax Office,
Commercial Taxes Building,
Ground Floor, 4/109, Bangalore High Road,
Varadharapuram, Nazarapet,
Poonamalle Taluk – 600 123 ... Respondent in W.P.No.45162 of 2025

2.The Deputy Commissioner (ST),
Office of the Deputy Commissioner (ST),
Commercial Tax Department,
Poonamallee Zone,
No.4/109, Bangalore Highway,
Varadharapuram,
Chennai – 600 123.

3.The Branch Manager,
HDFC Bank Ltd,
No.105-1B2 and 1B2A, Adayalampattu Village,
Vanagaram, Chennai, Tiruvallur,
Tamil Nadu – 600 095. … Respondents in W.P.No.34331 of 2025

Prayer in w.P.No.45162 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 pertaining to Impugned Order under DRC-07 dated 10.02.2025, along with Form GST DRC – 07 vide Ref No.ZD330225117393R on 13.03.2025 for tax period Apr 2020 – Mar 2021 in GST IN / ID: 33AAICR7335N1ZX on the file of the respondent, quash the same as illegal, arbitrary and violative of the principles of natural justice and direct the Respondent to pass orders afresh after giving an opportunity of hearing to the Petitioner.

Prayer in w.P.No.34331 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 pertaining to the Impugned notice vide GST/33AAICR7335N1ZX dated 14.07.2025 issued by the 1st respondent and quash the same and consequently direct the 1st respondent to send a notice/communication to the 2nd respondent to defreeze the petitioner's bank account maintained with HDFC Bank Ltd, No.105-1B2 and 1B2A, Adayalampatty Village, Vanagaram, Chennai, Tiruvallur, Tamil nadu – 600 095 bearing Account No.50200029890506.

For Petitioner (in both W.Ps)	:	M/s.Swetha Sridhar for M/s.Swetha Sridhar Associates
For Respondent (in both W.Ps)	:	Mr.C.Harsharaj Special Government Pleader for R1 and R2
		Mr.C.Mohan Mrs.A.Rexy Josephine Mary for 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. This Writ Petition is being disposed of at the stage of admission itself with the consent of the learned counsel for the Petitioner and the learned Special Government Pleader for the 1st and 2nd Respondents.

3. The Petitioner in W.P.No.45162 of 2025 is before this Court against the impugned order dated 10.02.2025 along with Form GST DRC – 07 dated 13.03.2025 for the tax period 2020 – 2021 which was preceded by a Show Cause Notice in GST DRC-01 dated 26.11.2024 which was not replied by the Petitioner and thus suffered the impugned order dated 10.02.2025.

4. In W.P.No.34331 of 2025, the Petitioner has challenged the consequential recovery notice in FORM GST DRC – 13 dated 14.07.2025 issued under Section 79(1)(C) of the respective GST enactments. In the said Writ Petition, the Petitioner has also challenged the attachment of the Petitioner's bank account.

5. Incidentally, the Petitioner has also suffered a similar order on 27.08.2024 for the tax period 2019 – 2020 which was impugned in W.P.No.42960 of 2025. This Court vide order dated 12.11.2025 in W.P.No.42960 of 2025 had disposed of this Writ Petition by directing the Petitioner to deposit 25% of the disputed tax. The facts are almost similar to the case in hand.

6. The learned counsel for the Petitioner would submit that earlier the Petitioner has also approached this Court in W.P.No.34331 of 2025 and has secured an interim order on 15.09.2025. At that stage in the said Writ Petition, this Court had directed the Petitioner to deposit 25% of the disputed tax.

7. The learned counsel for the petitioner would submit that the aforesaid amount has been recovered. However, there are no documents to substantiate the same.

8. Be that as it may, the facts on record also reveal that the Petitioner has also filed an appeal against the impugned order and had deposited 10% of the disputed tax on 12.09.2025 at the time of filing the appeal. However, the appeal was dismissed on 18.09.2025 on the ground of limitation.

9. Considering the overall facts and circumstances of the case, the impugned order and notice are quashed and the case is remitted back to the 1st and 2nd Respondents to pass a fresh order on merits subject to the Petitioner depositing another 15% 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.

10. In case the amount has been pre-deposited by the Petitioner pursuant to an interim order in W.P.No.34331 of 2025 vide order dated

15.09.2025, no further deposit shall be required subject to the Petitioner complying with the above said terms.

11. It is however made clear that the Petitioner had not deposited any amount pursuant to the order dated 15.09.2025 in W.P.No.34331 of 2025 and also fails to comply with stipulations as ordered above, it will be deemed as if these Writ Petitions are dismissed, in which case the Respondents are at liberty to proceed against the Petitioner as if these Writ Petitions was dismissed *in limine* today.

12. In view of the above, W.P.No.45162 of 2025 and W.P.No.34331 of 2025 is also disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

25.11.2025

Neutral Citation:Yes/No
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To:

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C.SARAVANAN, J.

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