IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 27.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.39654, 39658, 39671 & 39673 of 2025
and
W.M.P.Nos.44543, 44544, 44545, 44548, 44549, 44550, 44557, 44558, 44559, 44560, 44562, 44563 of 2025

W.P.No.39654 of 2025

Tvl.Rams Trading,
Represented by its Proprietor,
Tmt.Dheepikka Gokulakrishnan,
18/8, 26th Street, L Block,
Anna Nagar East, Chennai – 600 102. ... Petitioner

Vs.

1. The Deputy State Tax Officer (ST)-2,
Ayanavaram Assessment Circle,
F-50, 1st Floor, 1st Avenue,
Anna Nagar East, Chennai – 600 102.

2. Deputy Commissioner (State Tax)
Central – II, Chennai Central Division,
No.1, PAPJM Building,
Chennai – 600 006. ... 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 in

GSTIN:33BFSPG9009R1ZP/2018-2019, along with DRC-07 bearing Reference No.ZD330424051701T under Section 73 of the Act dated 05.04.2024 issued by the 1st respondent and quash the same as arbitrary, without jurisdiction and void and direct the 2nd respondent to lift the bank attachment notice in vide GSTIN:33BFSPG9009R1ZP/2018-19 to 2020-21, dated 12.06.2025.

W.P.No.39658 of 2025

Tvl.Rams Trading,
Represented by its Proprietor,
Tmt.Dheepikka Gokulakrishnan,
18/8, 26th Street, L Block,
Anna Nagar East, Chennai – 600 102. ... Petitioner

Vs.

1. The Deputy State Tax Officer (ST)-2,
Ayanavaram Assessment Circle,
F-50, 1st Floor, 1st Avenue,
Anna Nagar East, Chennai – 600 102.

2. Deputy Commissioner (State Tax)
Central – II, Chennai Central Division,
No.1, PAPJM Building,
Chennai – 600 006. ... 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 in GSTIN:33BFSPG9009R1ZP/2019-2020, along with DRC-07 bearing Reference No.ZD330824206102Y under Section 73 of the Act dated

23.08.2024 issued by the 1st respondent and quash the same as arbitrary, without jurisdiction and void and direct the 2nd respondent to lift the bank attachment notice in vide GSTIN:33BFSPG9009R1ZP/2018-19 to 2020-21, dated 12.06.2025.

W.P.No.39671 of 2025

Tvl.Rams Trading,
Represented by its Proprietor,
Tmt.Dheepikka Gokulakrishnan,
18/8, 26th Street, L Block,
Anna Nagar East, Chennai – 600 102. ... Petitioner

Vs.

1. The Assistant Commissioner(ST)
   Ayanavaram Assessment Circle,
   F-50, 1st Floor, 1st Avenue,
   Anna Nagar East, Chennai – 600 102.

2. Deputy Commissioner (State Tax)
   Central – II, Chennai Central Division,
   No.1, PAPJM Building,
   Chennai – 600 006. ... 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 in GSTIN:33BFSPG9009R1ZP/2020-2021, along with DRC-07 bearing Reference No.ZD3302250153314 under Section 73 of the Act dated 03.02.2025 issued by the 1st respondent and quash the same as arbitrary, without jurisdiction and void and direct the 2nd respondent to lift the bank attachment notice in vide GSTIN:33BFSPG9009R1ZP/2018-19 to 2020-21, dated 12.06.2025.

W.P.No.39673 of 2025

Tvl.Rams Trading,
Represented by its Proprietor,
Tmt.Dheepikka Gokulakrishnan,
18/8, 26th Street, L Block,
Anna Nagar East, Chennai – 600 102. ... Petitioner

Vs.

1. The Assistant Commissioner(ST)
Ayanavaram Assessment Circle,
F-50, 1st Floor, 1st Avenue,
Anna Nagar East, Chennai – 600 102.

2. Deputy Commissioner (State Tax)
Central – II, Chennai Central Division,
No.1, PAPJM Building,
Chennai – 600 006. ... 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 in GSTIN:33BFSPG9009R1ZP/2020-2021, along with DRC-07 bearing Reference No.ZD330225069243N under Section 73 of the Act dated 07.02.2025 issued by the 1st respondent and quash the same as arbitrary, without jurisdiction and void and direct the 2nd respondent to lift the bank attachment notice in vide GSTIN:33BFSPG9009R1ZP/2018-19 to 2020-21, dated 12.06.2025.

For Petitioner : M/s.Mathanghi.G
(in all W.Ps)

For Respondents : Mr.T.N.C.Kaushik
Additional Government Pleader
(in all W.Ps)

COMMON ORDER

With the consent of the learned counsel for the petitioner and the learned Additional Government Pleader for the respondents, these writ petitions are being disposed of by this Common order.

2. In these writ petitions, the petitioner has challenged the following respective Assessment Orders passed under Section 73 of the respective GST Enactments:

Sl.Nos.	*Writ Petitions*	*Date of the Impugned Order*	*Tax Period*
1	W.P.No.39654 of 2025	05.04.2024	2018-2019
2	W.P.No.39658 of 2025	23.08.2024	2019-2020
3	W.P.No.39671 of 2025	03.02.2025	2020-2021
4	W.P.No.39673 of 2025	07.02.2025	2020-2021

3. The impugned orders have been preceded by notices in FORM GST DRC-01, which have been referred to in the preamble to the impugned orders.

4. However, the petitioner failed to respond to the Show Cause Notices and thus, suffered the impugned orders.

5. The learned counsel for the petitioner would submit that the petitioner had approached the 1st respondent in the respective writ petitions under Section 161 of the respective GST Enactments. But, the said applications have been rejected, as the petitioner failed to respond to the FORM DRC-01.

6. Under similar circumstances, this Court has interfered and remitted the matters back for reconsideration, subjecting the assessee to terms. There are no extenuating circumstances for the Court to take a different view in the present case.

7. Considering the length of delay between the impugned orders and the date of filing of the present writ petitions, and to balance the interest of both parties, I am inclined to dispose of the writ petitions by directing the petitioner to deposit the amounts as stipulated below:

Sl.Nos.	Writ Petitions	Deposit of amounts (in percentage)
1	W.P.No.39654 of 2025	50%
2	W.P.No.39658 of 2025	50%
3	W.P.No.39671 of 2025	25%
4	W.P.No.39673 of 2025	25%

8. Considering the same, the impugned Assessment Orders dated 05.04.2024, 23.08.2024, 03.02.2025 & 07.02.2025 are quashed and the matters are remitted back to the respective 1st respondent, to pass a fresh order, subject to the Petitioner depositing the above mentioned 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. The Petitioner shall file a reply simultaneously to the Show Cause Notices in GST DRC-01 dated 18.10.2023, 20.05.2024, 25.11.2024, 26.11.2024, together with requisite documents to substantiate the case by treating the impugned Assessment Orders dated 05.04.2024, 23.08.2024, 03.02.2025 & 07.02.2025 as an addendum to the Show Cause Notices dated 18.10.2023, 20.05.2024, 25.11.2024, 26.11.2024 respectively within a period of thirty (30) days from the date of receipt of a copy of this order.

10. In case the Petitioner complies with the above stipulated conditions, the respective 1st Respondent shall proceed to pass fresh orders on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months thereafter. Subject to the Petitioner complying with the above stipulated conditions, if any, attachment of the bank account of the Petitioner shall also stand raised.

11. In case the Petitioner fails to comply with any of the conditions stipulated above, the respective 1st Respondent are at liberty to proceed against the Petitioner to recover the tax in accordance with law as if these Writ Petitions were dismissed *in limine* today.

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

13. It is informed by the learned counsel for the petitioner that a sum of Rs.1,39,182/- and Rs.1,13,000/- has already been recovered. The said amount shall be adjusted, while reckoning compliance of pre-deposit.

14. All the Writ Petitions stand disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

27.10.2025

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

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To:

1. The Deputy State Tax Officer (ST)-2,
   Ayanavaram Assessment Circle,
   F-50, 1st Floor, 1st Avenue,
   Anna Nagar East, Chennai – 600 102.

2. Deputy Commissioner (State Tax)
   Central – II, Chennai Central Division,
   No.1, PAPJM Building,
   Chennai – 600 006.

3. The Assistant Commissioner(ST)
   Ayanavaram Assessment Circle,
   F-50, 1st Floor, 1st Avenue,
   Anna Nagar East, Chennai – 600 102.

C.SARAVANAN, J.

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W.P.Nos.39654, 39658,
39671 & 39673 of 2025

27.10.2025