



WEB COPY



W.P.No.39809 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 25.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.39809 of 2025

and

W.M.P.No.44728 of 2025

M/s.PGS Suppliers
Rep by its Proprietor
Govindaraj Moorthy

... Petitioner

Vs.

1.The Assistant Commissioner (ST),
Tirumazhisai Assessment Circle,
No.4/109, 2nd Floor, GST Building,
Bangalore Highway Road, Poonamallee Taluk,
Varadarajapuram, Nazarathpet,
Chennai – 600 123.

2.The Branch Manager,
Indian Bank,
Valarpuram Branch,
Arakonam Road, Mevalur Kuppam,
Sriperumbudur Taluk,
Tamil Nadu – 602 105.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for records of the 1dt Respondent in reference number GSTIN No.33APMPM6075L1ZD/2020-21/A3



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dated 18.07.2025 and quash the same and direct the 2nd respondent to defreeze the petitioner bank account No.866656569, Indian Bank, Valarpuram branch.

For Petitioner : Mr.K.Venkatesan

For Respondents : Mrs.P.Selvi
Government Advocate
for R1

ORDER

Mrs.P.Selvi, learned Government Advocate takes notice for the 1st Respondent.

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 Government Advocate for the 1st Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned demand notice enclosing Form GST DRC – 13 stating that the Petitioner required to pay a sum of Rs.3,05,285/- being the interest and penalty on the late payment of tax.

4. The learned counsel for the Petitioner submits that the Petitioner is



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WILLING TO PAY THE AMOUNT. IT IS SUBMITTED THAT THE RESPONDENTS HAVE NOW
frozen the bank account of the Petitioner with the 2nd Respondent. Therefore,
seeks time to discharge the balance amount, as the Petitioner is unable to carry
on business operations on a regular basis.

5. It is noticed that as per the impugned demand notice a sum of Rs.3,05,285/- is due. Considering the fact that a part of the tax has already been paid, there shall be a direction to the 1st Respondent to lift the order of attachment with the 2nd Respondent Bank maintained by the Petitioner after appropriating 50% of the amount due as per the demand notice subject to the Petitioner paying the balance amount within a period of two months thereafter.

6. In case the Petitioner fails to pay the balance amount, the 1st Respondent is at liberty to proceed against the Petitioner to recover the tax due in accordance with law as if this Writ Petition was dismissed *in limine* today.

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

8. This Writ Petition stands disposed of with the above observations. No



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costs. Connected Writ Miscellaneous Petition is closed.

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Neutral Citation : Yes / No

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To:

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2. The Branch Manager,
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C.SARAVANAN, J.

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