IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 05.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.41466 of 2025
and
W.M.P.No.46425 of 2025

M/s.Jagdambe Impex,
Represented by its Proprietor
Vikram Singh Rajpurohit ... Petitioner

Vs.

Deputy State Tax Officer-II,
Mannady Assessment Circle,
Integrated Commercial Taxes Offices Building,
Chennai (North) Division,
No.32, Elephant Gate Bridge Road,
Chennai – 600 003. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the record of the Impugned Order passed in GSTIN: 33AXEPV4437B1ZN/2022-2023 dated 22.05.2023, along with DRC-07 Order under Section 73, Ref. No.ZD330523103929E dated 22.05.2023 consequential Rectification Rejection Order dated 16.12.2024, Ref. No.ZD331224131030C, on the file of the Respondent herein, quash the same as illegal, arbitrary against the Principles of Natural Justice and against the law and direct the Respondent to pass a fresh order after providing an opportunity of being heard to the Petitioner.

For Petitioner : Mr.Sanjay Rajpurohit

For Respondent : Mr.C.Harsharaj
Special Government Pleader

ORDER

Mr.C.Harsharaj, learned Special Government Pleader takes notice for the 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 Special Government Pleader for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 22.05.2023 and the consequential Rejection Order dated 16.12.2024, rejecting the application filed for rectification of the aforesaid Order dated 22.05.2023.

4. By the impugned Order dated 22.05.2023, the Respondent has confirmed the demand proposed in the Show Cause Notice in Form GST

DRC-01 bearing Ref.No.ZD330423094671F dated 20.04.2023 for the Tax Period from April 2022 to September 2022 for a sum of Rs.1,00,071/- and further sum of Rs.24,149/- towards interest and Rs.20,000/- towards penalty. In all, the Petitioner is liable to pay a sum of Rs.1,44,220/-.

5. Earlier, the Petitioner had approached this Court against a similar order dated 20.12.2024 passed for the Tax Period 2021-2022 in W.P.No.31351 of 2025. At that stage itself, the Petitioner's Account had been attached. However, no recovery was made.

6. This Court vide order dated 22.08.2025, disposed the said Writ Petition in W.P.No.31351 of 2025 with the following observations:-

> ***"10. Further, it was submitted by the learned counsel for the petitioner that the petitioner has already deposited the entire disputed tax amount to the respondent. In such view of the matter, this Court is inclined to set aside the impugned order dated 20.12.2024 passed by the respondent. Accordingly, this Court passes the following order:-***
>
> ***(i) The impugned order dated 20.12.2024 is set aside and the matter is remanded to the respondent for fresh consideration.***
>
> ***(ii) The petitioner shall file their reply/objection along with the required documents, if any, within a***

period of three weeks from the date of receipt of a copy of this order.

(iii) On filing of such reply/objection by the petitioner, the respondent shall consider the same and issue a 14 days clear notice, by fixing the date of personal hearing, to the petitioner and thereafter, pass appropriate orders on merits and in accordance with law, after hearing the petitioner, as expeditiously as possible.

(iv) Considering the fact that the impugned order itself has been set aside, this Court is of the opinion that the attachment made on the bank account of the petitioner cannot survive any longer and hence, it is to be lifted. As a sequel, the respondent is directed to instruct the concerned Bank to release the attachment, and de-freeze the bank account of the petitioner, immediately upon the production of a copy of this order.

11. With the above directions, this writ petition is disposed of. No costs. Consequently, the connected miscellaneous petitions are also closed."

7. It is submitted by the learned counsel for the Petitioner that the Petitioner has not been subjected to any pre-deposit vide order dated 22.08.2025 in W.P.No.31351 of 2025 wherein the order dated 20.12.2024 passed for the Tax Period 2021-2022 was subject matter of challenge before this Court.

8. Learned counsel for the Petitioner submits that the amount that is

sought to be recovered is Rs.3,82,169/- inclusive of tax due and payable by the Petitioner under the respective orders passed which was subject matter of the above Writ Petition and the present Writ Petition. It is further submitted that the Petitioner has a sum of Rs.2,61,443/- in its Account.

9. Learned counsel for the Petitioner submits that the Petitioner may be given one opportunity to explain the case afresh as the Petitioner failed to respond to the Show Cause Notice that preceded the impugned Order on similar terms.

10. Learned Special Government Pleader for the Respondent submits that the Petitioner has been negligent in not filing a reply which lead to passing of the impugned order and consequential recovery proceedings.

11. Having considered the submissions made by the learned counsel for the Petitioner and the learned Special Government Pleader for the Respondent, this Writ Petition is disposed of by directing the Respondent to appropriate the amount confirmed vide order dated 22.05.2023 impugned in this Writ Petition and 50% of the amount confirmed vide order dated

20.12.2024 impugned in W.P.No.31351 of 2025 in case the Petitioner has not complied with the said order and thereafter lift the order of attachment.

12. On the other hand, in case the Petitioner has already filed a reply pursuant to order of this Court dated 22.08.2025 in W.P.No.31351 of 2025, the Respondent need not deduct any amount from the Petitioner's Account as ordered above insofar as the proceedings covered by the said Writ Order. Subject to the above, the attachment of the bank account of the Petitioner shall stand automatically lifted.

13. The Petitioner shall also file a reply to the Show Cause Notice dated 20.04.2023 that preceded the impugned Order dated 22.05.2023, within a period of thirty (30) days from the date of receipt of a copy of this order. It is made clear that the Petitioner shall co-operate with the Respondent in the *de novo* proceedings.

14. The Respondent shall pass appropriate orders within a period of

ninety (90) days from the date of receipt of a copy of this order.

15. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petition is closed.

05.11.2025

Neutral Citation : Yes / No

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To:

Deputy State Tax Officer-II,
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C.SARAVANAN, J.
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