IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 17.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No. 42947 of 2025
and
WMP.Nos.48048 & 48049 of 2025

Tvl.Anu Nethram Constructions
Rep by its proprietor Mr.V.Nanthagopal
Plot 32 A block, F2, Grand Exotica
Senthil Nagar Main Road
3rd Cross street, Perungudi OMR
Chennai 600 096. ...Petitioner

Vs.

1.The Deputy State Tax Officer
Sholinganallur Assessment Circle
2nd floor, Room No.241
The Integrated Building for Commercial Taxes &
Registration Department, South Tower
Nandanam
Chennai -35

2.Assistant Commissioner (ST)
Sholinganallur Assessment Circle
2nd floor, Integrated Building for Commercial Taxes &
Registration Department,
Nandanam
Chennai -35

3. The Branch Manager
HDFC Bank
27, New MGR Main Road
Kandanchavadi, Perungudi
Chennai 600 096 ...Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari to call for the pertaining to the impugned order issued by the 1st respondent vide reference No.ZD330824214177H dated 23.08.2024 demanding Rs.9,47,416/- towards tax, interest and penalty along with detailed order in Annexure DRC-07 and the consequent impugned communication issued vide GST/TVR/ARR/2025 dated 11.09.2025 along with FORM GST DRC-13 by the 2nd respondent to the 3rd respondent towards attachment of petitioner's bank account having account No.7952020000628 PAN Number.AEDPN7348M and quash the same.

For Petitioner : Mr.P.Murugesan

For Respondent : Mr.V.Prashanth Kiran for R1 & R2
Government Advocate
Mr.C.Mohan and Ms.A.Rexy Josephine Mary
for M/s.King & Partridge for R3

ORDER

Mr.V.Prashanth Kiran, learned Government Advocate takes notice for the respondents 1 and 2. Mr.C.Mohan and Ms.A.Rexy Josephine Mary for M/s.King & Partridge, learned counsel takes notice for the 3rd 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 Respondents.

3. In this Writ Petition, the Petitioner has challenged the impugned Order bearing Reference No.ZD330824214177H dated 23.08.2024 of the 1st Respondent, which was preceded by a Show Cause Notice in GST DRC-01 dated 11.08.2023 wherein the Petitioner was called upon to appear for personal hearing. However, the Petitioner had not taken advantage of the same and thus, suffered the impugned Order dated 23.08.2024.

4. It is informed at this stage by the learned counsel for the petitioner that the entire disputed tax has been recovered and the Department is recovering the penalty and interest.

5. Learned counsel for the respondents would however unable to confirm the same.

6. 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 05.11.2025.

7. 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.

8. 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 50% 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.

9. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 11.08.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 23.08.2024 as an addendum to the Show Cause Notice dated 11.08.2023.

10. In case any amount has been recovered as stated by the petitioner, no pre-deposit is required. This will be however, subject to verification by the respondent.

11. 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 vacated.

12. It is made clear that bank attachment shall be lifted subject to the deposit of 50% of the disputed tax as ordered above and no other amount is in arrears barring the amount demanded under the impugned Order.

13. 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.

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

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

17.11.2025

Neutral Citation : Yes / No
gv

C.SARAVANAN.,J

gv

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