IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 17.11.2025

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. No. 44085 of 2025
and
W.M.P. Nos. 49199 & 49200 of 2025

Mr.Palanisamy Saravanakumar
Proprietor, Tvl. S.R.Traders,
2/725, S.P.Garden, S.R.Nagar South,
Periandipalayam, Mangalam Road,
Tiruppur, Tamil Nadu – 641 687.

... Petitioner

Versus

1. The Assistant Commissioner (ST),
Tiruppur South Assessment Circle,
16, Ground Floor, Emperor Building,
Indira Nagar, Avinashi Road,
Tiruppur – 641 603.

2. The State Tax Officer (ST),
(Aslo known as Commercial Tax Officer),
South Assessment Circle, Tiruppur Ground Floor,
Emperor Building, No.16, Indira Nagar 1st street,
Backside to C.S.I.Paul's Church, Avinashi Road,
Tiruppur – 641 603.

3. The Branch Manager,
Indusind Bank, KMA Building,
1 & 32A Eswarn Koil,
North Street, Tirupur, Tamil Nadu – 641 604.

...Respondents

Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of a writ of Certiorarified Mandamus call for the records on the files of the 2nd respondent herein in GSTIN:33BDQPS1016J1ZG / 2022-2023 dated 04.06.2025, Order under Section 73 and the summary of the order in Form GST DRC – 07 both dated 04.06.2025 issued in Reference No: ZD330625029689Z and Consequential order passed by the first respondent in Roc.No.33BDQPS1016J1ZG/2019-2020, 2022-2023 dated 09.10.2025 and quash the same and consequently direct the first respondent to lift the attachment of the petitioner's Bank Account associated with PAN Number – BDQPS1016J held by the petitioner in the 3rd respondent Bank.

For Petitioner : Mr.A.N.R.Jayaprathap

For R1 & R2 : Mrs.P.Selvi
Government Advocate

ORDER

This Writ Petition is disposed of at the time of admission with the consent of the learned counsel for the Petitioner and the learned Government Advocate, who takes notice on behalf of the Respondents 1 & 2.

2. Heard the learned counsel appearing for the petitioner and learned Government Advocate appearing for the respondents 1 & 2.

3. In this Writ petition, the petitioner has challenged the impugned order dated 04.06.2025 which preceded by a Show Cause Notice in Form GST DRC – 01 dated 09.09.2024 for the tax period 2022-2023. The impugned order has been passed solely because the petitioner failed to respond to the aforesaid Show Cause Notice in DRC – 01 dated 09.09.2024.

4. The learned counsel for the petitioner submits that almost 80% of the disputed tax was recovered on 15.10.2025.

5. However, the learned Government Advocate for the respondents 1 & 2 is unable to confirm the same.

6. Following the consistent view taken by this Court under similar circumstances, the case is remitted back to the 2nd respondent to pass a fresh order subject to the Petitioner depositing 25% 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. However, any amount already recovered from the petitioner shall be adjusted towards the said 25% of disputed tax. In case the amount already recovered, as stated above, exceeds or satisfies the 25% pre-deposit requirement, no further amount shall be required to be deposited for the purpose of redoing the proceedings.

7. The Petitioner shall file a reply to the Show Cause Notice in GST DRC-01 dated 09.09.2024, together with requisite documents to substantiate the defence, by treating the impugned Order dated 04.06.2025 as an addendum to the Show Cause Notice dated 09.09.2024, within a period of thirty (30) days from the date of receipt of a copy of this order.

8. In case the Petitioner complies with the above stipulations, the 2nd 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 raised/vacated.

9. It is made clear that bank attachment shall be lifted, subject to the deposit of 25% of disputed tax as ordered above and no other amount is in arrears barring the amount demanded under the impugned order.

10. In case the Petitioner fails to comply with any of the stipulations, the 2nd 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.

11. Needless to state, before passing any such order, the 2nd Respondent shall give due notice to the Petitioner.

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

17.11.2025

Index : Yes/No
Neutral Citation :Yes/No
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C.SARAVANAN, J.

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