



WEB COPY



W.P.No.45496 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 27.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.45496 of 2025

and

W.M.P.Nos.50791, 50792 and 50794 of 2025

ZEBA International,
Rep by its Proprietor
Syed Naseeruddin Shahbaz.

... Petitioner

Vs.

1.The Deputy State Tax Officer – II,
(Formerly known as The Deputy Commercial Tax Officer),
Vepery Assessment Circle,
No.1, PAPJM Annex Building,
Room No.A-100 1st Floor,
Greams Road,
Chennai – 600 006.

2.The Assistant Commissioner (ST)(FAC),
Vepery Assessment Circle,
No.1, PAPJM Annex Building,
Room No.A-110 1st Floor,
Greams Road,
Chennai – 600 006.

3.The Bank Manager,
Indian Bank,
Ethiraj Salai Branch,
Chennai – 600 008.

... Respondents



W.P.No.45496 of 2025

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records in Reference No.ZD 330 824 217 9843/2019-20 dated 24.08.2024 on the file of the 1st respondent and quash the same as contrary to law, consequently direct the 2nd Respondent to DE-freeze the bank attachment, by attachment notice in DRC-13 dated 12.09.2025 for the bank account Number:67 94 68 30 12 associated with the PAN: BG PP N5 79 8C of the Petitioner.

For Petitioner : Mr.V.Vijayalakshmi

For Respondents : Mr.T.N.C.Kaushik
Additional Government Pleader

ORDER

Mr.T.N.C.Kaushik, learned Additional Government Pleader takes notice for the Respondents.

2. This Writ Petition is being disposed of at the stage of admission itself with the consent of the learned counsel for the Petitioner and the learned Additional Government Pleader for the Respondents.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 24.08.2024, which was preceded by a Show Cause Notice in GST DRC-01 dated 05.05.2024 wherein the Petitioner was called upon to



W.P.No.45496 of 2025

appear for personal hearing. However, the Petitioner had not taken advantage of the same and thus, suffered the impugned Order dated 24.08.2024.

4. The learned counsel for the Petitioner submits that entire disputed tax, interest and penalty has been recovered by the Respondents from the Petitioner's Bank Account on 26.09.2025.

5. Have considered the submissions made by the learned counsel for the Petitioner and the learned Additional Government Pleader for the Respondents.

6. Following the consistent view taken by this Court under similar circumstances, the impugned order is quashed and the case is remitted back to the 1st Respondent to pass a fresh order on merits subject to the Petitioner giving a proper reply to the Show Cause Notice in DRC – 01 dated 05.05.2024 together with requisite document to substantiate the defence by treating the impugned order as an addendum to the Show Cause Notice within a period of thirty (30) days from the date of receipt of a copy of this order.



W.P.No.45496 of 2025

7. 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. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner shall also stand automatically raised/vacated.

8. It is made clear that bank attachment shall be lifted subject to the Petitioner filing a reply as ordered above if the Petitioner is not in arrears of any other amount barring the amount demanded under the impugned Order.

9. In case the Petitioner fails to comply with any of the stipulations, the 1st Respondent is at liberty to proceed against the Petitioner in accordance with law as if this Writ Petition was dismissed *in limine* today.

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



W.P.No.45496 of 2025

WEB COPY

11. This Writ Petition stands disposed of with the above observations.

No costs. Connected Writ Miscellaneous Petitions are closed.

27.11.2025

Neutral Citation: Yes / No
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