



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 01.12.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

**W.P.Nos.46856, 46871, 46862, 46865,
46882, 46894, 46888 & 46938, of 2025**

and

**WMP.Nos.52324, 52328,52431,52433, 52371,52372,52377,52376,
52361, 52363, 52340, 52341, 52334,52335, 52349 &52353 of 2025**

W.P.No.46856 of 2025

Sudha Security Protection Force Pvt.Ltd.,
represented by its Managing Director,
Mr. Muniasamy Mani,
No.3/53, Mettu Street, IT Highway,
Rajiv Ghandhi Road, Kazhipattur,
Chennai, Tamil Nadu 603 103.

... Petitioner

Vs.

1. The Assistant Commissioner (ST),
Thirukazhukundarm Assessment Circle,
Station No.42 – Wahab Nagar,
Thirukazhukundram 603 109.
2. The Deputy Commissioner (ST),
No.26, Abhirami Complex,
Kanchipuram High Road, Thimmavaram,
Chengalpattu 603 101.
3. IDBI Bank,
Sholinganallur Branch, Vishnu Illam,
1/12, Rajiv Gandhi Salai,
Old Mahabalipuram Road,
Chemmancheri, Chennai 600 119.
4. The Karur Vysya Bank Limited,
Plot No.12, Malayappa Mudali Street,



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Kelambakkam, Chennai-603 103.

5. HDFC Bank Limited,

First Floor, No.4-217A,

Jeeva Tower, OMR Road,

Siruseri, Kanchipuram 603 103 .. Respondents in W.P.46862/2025

W.P. No.46871 of 2025

Sudha Security Protection Force Pvt.Ltd.,

represented by its Managing Director,

Mr. Muniasamy Mani,

No.3/53, Mettu Street, IT Highway,

Rajiv Ghandhi Road, Kazhipattur,

Chennai, Tamil Nadu 603 103.

... Petitioner

Vs.

1. The Commercial Tax Officer,
Thirukazhukundram Assessment Circle,
Station No.42 – Wahab Nagar,
Thirukazhukundram 603 109.
2. The Assistant Commissioner (ST),
Thirukazhukundram Assessment Circle,
Station No.42 – Wahab Nagar,
Thirukazhukundram 603 109.
3. The Deputy Commissioner (ST),
No.26, Abhirami Complex,
Kanchipuram High Road, Thimmavaram,
Chengalpattu 603 101.
4. HDFC Bank Limited,
First Floor, No.4-217A,
Jeeva Tower, OMR Road,
Siruseri, Kanchipuram 603 103.

... Respondents

W.P.No.46862 of 2025

Sudha Security Protection Force Pvt.Ltd.,

represented by its Managing Director,

Mr. Muniasamy Mani,



No.3/53, Mettu Street, IT Highway,
Rajiv Gandhi Road, Kazhipattur,
Chennai, Tamil Nadu 603 103.

... Petitioner in W.P.46856/2025

Vs.

1. The Assistant Commissioner (ST),
Thirukazhukundarm Assessment Circle,
Station No.42 – Wahab Nagar,
Thirukazhukundram 603 109.
2. The Deputy Commissioner (ST),
No.26, Abhirami Complex,
Kanchipuram High Road,
Thimmavaram, Chengalpattu 603 101.
3. IDBI Bank,
Sholinganallur Branch, Vishnu Illam,
1/12, Rajiv Gandhi Salai,
Old Mahabalipuram Road,
Chemmancheri, Chennai 600 119.

... Respondents

W.P.No. 46865 of 2025

Sudha Security Protection Force Pvt.Ltd.,
represented by its Managing Director,
Mr. Muniasamy Mani,
No.3/53, Mettu Street, IT Highway,
Rajiv Gandhi Road, Kazhipattur,
Chennai, Tamil Nadu 603 103.

... Petitioner

Vs.

1. The Assistant Commissioner (ST),
Thirukazhukundarm Assessment Circle,
Station No.42 – Wahab Nagar,
Thirukazhukundram 603 109.
2. The Deputy Commissioner (ST),
No.26, Abhirami Complex,
Kanchipuram High Road,



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Thimmavaram,
Chengalpattu 603 101.

3. IDBI Bank,
Sholinganallur Branch, Vishnu Illam,
1/12, Rajiv Gandhi Salai,
Old Mahabalipuram Road,
Chemmancheri, Chennai 600 119.
4. HDFC Bank Limited,
First Floor, No.4-217A,
Jeeva Tower, OMR Road,
Siruseri, Kanchipuram 603 103.

.. Respondents

W.P.No.46882 of 2025

Sudha Security Protection Force Pvt.Ltd.,
represented by its Managing Director,
Mr. Muniasamy Mani,
No.3/53, Mettu Street, IT Highway,
Rajiv Ghandhi Road, Kazhipattur,
Chennai, Tamil Nadu 603 103.

... Petitioner

Vs.

1. The Assistant Commissioner (ST),
Thirukazhukundarm Assessment Circle,
Station No.42 – Wahab Nagar,
Thirukazhukundram 603 109.
2. The Deputy Commissioner (ST),
No.26, Abhirami Complex,
Kanchipuram High Road,
Thimmavaram,Chengalpattu 603 101.
3. IDBI Bank,
Sholinganallur Branch, Vishnu Illam,
1/12, Rajiv Gandhi Salai,
Old Mahabalipuram Road,
Chemmancheri, Chennai 600 119.

... Respondents



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W.P.No. 46894 of 2025

Sudha Security Protection Force Pvt.Ltd.,
represented by its Managing Director,
Mr. Muniasamy Mani,
No.3/53, Mettu Street, IT Highway,
Rajiv Ghandhi Road, Kazhipattur,
Chennai, Tamil Nadu 603 103.

... Petitioner

Vs.

1. The Assistant Commissioner (ST),
Thirukazhukundarm Assessment Circle,
Station No.42 – Wahab Nagar,
Thirukazhukundram 603 109.
2. The Deputy Commissioner (ST),
No.26, Abhirami Complex,
Kanchipuram High Road,
Thimmavaram, Chengalpattu 603 101.
3. IDBI Bank,
Sholinganallur Branch, Vishnu Illam,
1/12, Rajiv Gandhi Salai,
Old Mahabalipuram Road,
Chemmancheri, Chennai 600 119.

... Respondents

W.P.No. 46888 of 2025

Sudha Security Protection Force Pvt.Ltd.,
represented by its Managing Director,
Mr. Muniasamy Mani, No.3/53, Mettu Street, IT Highway,
Rajiv Ghandhi Road, Kazhipattur,
Chennai, Tamil Nadu 603 103.

... Petitioner

Vs.

1. The Assistant Commissioner (ST),
Thirukazhukundarm Assessment Circle,
Station No.42 – Wahab Nagar,
Thirukazhukundram 603 109.



2. The Deputy Commissioner (ST),
No.26, Abhirami Complex,
Kanchipuram High Road, Thimmavaram,
Chengalpattu 603 101.
3. The Karur Vysya Bank Limited,
Plot No.12, Malayappa Mudali Street,
Kelambakkam, Chennai-603 103.

... Respondents

W.P.No.46938 of 2025

Sudha Security Protection Force Pvt.Ltd.,
represented by its Managing Director,
Mr. Muniasamy Mani,
No.3/53, Mettu Street, IT Highway,
Rajiv Ghandhi Road, Kazhipattur,
Chennai, Tamil Nadu 603 103.

... Petitioner

Vs.

1. The Assistant Commissioner (ST),
Thirukazhukundarm Assessment Circle,
Station No.42 – Wahab Nagar,
Thirukazhukundram 603 109.
2. The Deputy Commissioner (ST),
No.26, Abhirami Complex,
Kanchipuram High Road, Thimmavaram,
Chengalpattu 603 101.
3. HDFC Bank Limited,
First Floor, No.4-217A,
Jeeva Tower, OMR Road,
Siruseri, Kanchipuram 603 103.

.. Respondents

Prayer in W.P.No.46856 of 2025: Writ Petition filed under Art.226 of the Constitution of India praying to call for the records relating to the impugned order in Original No.GSTIN 33AARCS3961J1ZV/2018-19, dated 13.01.2023 in Form DRC-07 bearing Reference No.ZD3301230540509 passed by the 1st respondent and to quash the



same.

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Prayer in 46871 of 2025: Writ Petition filed under Art.226 of the Constitution of India praying for issuance of Writ of Certiorari to call for the records relating to the impugned order in Original bearing ReferenceNo.ZD331224115286R, dated 13.12.2024 in Form GST DRC-07 bearing Reference No.33AARCS3961J1ZV/2017-18 passed by the 1st respondent and to quash the same.

Prayer in W.P.No. 46862 of 2025 : Writ Petition filed under Art.226 of the Constitution of India praying for issuance of Writ of Certiorari to call for the records relating to the impugned order in Original No.GSTIN 33AARCS3961J1ZV/2019-20, dated 13.01.2023 in Form GST DRC-07 bearing Reference No.ZD330123054078R passed by the 1st respondent and consequent bank attachment notice issued by the 1st Respondent and to quash the same.

Prayer in W.P.No. 46865 of 2025: Writ Petition filed under Art.226 of the Constitution of India praying for issuance of Writ of Certiorari to call for the records relating to the impugned order in Original No.GSTIN33AARCS3961J1ZV/2020-21 dated 13.01.2023 in Form GST DRC-07 bearing Reference No.ZD3301230541242 passed by the 1st respondent and to quash the same.

Prayer in W.P.No.46882 of 2025: Writ Petition filed under Art.226 of the Constitution of India praying for issuance of Writ of Certiorari to call for the records relating to the impugned order in Original No.GSTIN 33AARCS3961J1ZV/2017-18 dated 03.01.2023 in Form GST DRC-07 bearing Reference No.ZD3301230079391 passed by the 1st respondent and to quash the same.



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Prayer in W.P.No. 46894 of 2025 : Writ Petition filed under Art.226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus to call for the records relating to the impugned Bank Attachment Notice bearing Reference No.GSTIN 33AARCS3961J1ZV/2017-18 to 2021-21 dated 04.09.2023, issued to the 3rd respondent by the 1st respondent and to quash the same and direct the 1st respondent to lift the attachment placed on the Petitioners Bank Account Number 0887102000002097

Prayer in W.P.No. 46888 of 2025: Writ Petition filed under Art.226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus to call for the records relating to the impugned Bank Attachment Notice bearing Reference No.GSTIN 33AARCS3961J1ZV/2017-18, dated 27.06.2025 issued to the 3rd respondent by the 2nd respondent and to quash the same and direct the 2nd respondent to lift the attachment placed on the Petitioners Bank Account Number 1293155000155274.

Prayer in W.P.No.46938 of 2025: Writ Petition filed under Art.226 of the Constitution of India praying to call for the records relating to the impugned order in Original No.GSTIN33AARCS3961J1ZV/2017-18 to 2020-21, dated 03.07.2025, issued to the 3rd Respondent by the 2nd Respondent and to quash the same and direct the 2nd respondent to lift the attachment placed on the petitioners Bank Account Number 50100338235688.

For Petitioner (in all W.Ps) : M/s.Manasa. S
for Mr.Lawrence A.
For Respondents in WP.46856/2025 : Ms.P.Selvi, for R1 & R2
Govt.Advocate



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Mr.C.Mohan,
M/s.A.Rexy Josephine Mary for
M/s.King & Patridge for R5

For Respondents in WP.46938/2025 : Ms.P.Selvi, for R1 & R2
Govt.Advocate
Mr.C.Mohan,
M/s.A.Rexy Josephine Mary for
M/s.King & Patridge for R3

For Respondents in WP.46888/2025 : Ms.P.Selvi, for R1 & R2
Govt.Advocate

For Respondents in WP.46882/2025 : Ms.P.Selvi, for R1 & R2
Govt.Advocate

For Respondents in WP.46865/2025 : Ms.P.Selvi, for R1 & R2
Govt.Advocate
Mr.C.Mohan,
M/s.A.Rexy Josephine Mary for
M/s.King & Patridge for R4

For Respondents in WP.46862/2025 : Ms.P.Selvi, GA for R1 & R2

For Respondents in WP.46871/2025 : Ms.P.Selvi, for R1 to R3
Govt.Advocate
Mr.C.Mohan,
M/s.A.Rexy Josephine Mary for
M/s.King & Patridge for R4

Respondents in WP.46894/2025 : Ms.P.Selvi, for R1 & R2
Govt.Advocate

COMMON ORDER

By this common order, all the eight Writ Petitions are disposed of.

In the following Writ petitions, the Petitioner has challenged the computation of interest under Section 50 of the respective GST Enactment Act.



SUMMARY OF IMPUGNED ORDERS

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Table No. 1 – Summary of Demand as per Impugned Order

S.No.	Writ Petition No.	Impugned Order & Date	Show Cause Notice	Tax Period	Demand as per Order [INR]
1	46856/2025	Assessment Order dated 13.01.2023	SCN dated 23.11.2022	2018-19	17,59,573 [Interest]
2	46862/2025	Assessment Order dated 13.01.2023	SCN dated 23.11.2022	2019-20	11,59,766 [Interest]
3	46865/2025	Assessment Order dated 13.01.2023	SCN dated 23.11.2022	2020-21	3,73,764 [Interest]
4	46871/2025	Assessment Order dated 13.12.2024	SCN dated 07.03.2023	2017-18	2,50,200 [Late Fee & Penalty]
5	46882/2025	Assessment Order dated 03.01.2023	SCN dated 27.07.2022	2017-18	8,96,022 [Interest]
Total					44,39,325*

2. Learned counsel for the Petitioner submits that the Petitioner on 20.02.2024 has already paid a sum of Rs.31,39,125/- out of the aforesaid sum of Rs.44,39,325/-. He further submits that the above computation has been made for the first time in the respective impugned Orders. According to the learned counsel for the Petitioner, the amount to be paid towards interest is only Rs.31,39,125/- and not Rs.44,39,325/- and that the computation is incorrect.

3. Learned counsel for the Respondents fairly concedes that the above amount as mentioned above appears to have been paid by the Petitioner.



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4. Recording the above submission of the learned counsel for the Respondents, the above mentioned Writ Petitions are disposed by giving an opportunity to the Petitioner to explain the amount payable by the Petitioner towards interest is not over and above Rs.31,39,125/- which was purportedly paid on 20.02.2024.

5. With a view to secure the interest of Revenue, Petitioner is however directed to deposit another Rs.2.5 lakhs over and above the amounts already deposited within a period of 30 days from the date of receipt of a copy of this order.

6. Insofar as the rest of the writ Petitions are concerned as challenge is to the recovery notices issued to the Petitioner's bank detailed above.

7. In view of the order s passed in so far as the computation of the interest in Writ Petition, the impugned recovery proceedings are directed to be kept in abeyance. Pending further orders by the Respondent. Consequently, all attachment of the Petitioner's bank account shall stand lifted subject to Petitioner depositing Rs.2.5 lakhs as ordered above.



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8. The respondents shall thereafter proceed to pass an appropriate order in so far as the interest is concerned within a period of three months from the date of receipt of a copy of this order .

9. These Writ Petitions stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

01.12.2025

Neutral Citation : Yes/No
gv



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To

- 1.The Assistant Commissioner (ST),
Thirukazhukundarm Assessment Circle,
Station No.42 – Wahab Nagar,
Thirukazhukundram 603 109.
2. The Deputy Commissioner (ST),
No.26, Abhirami Complex,
Kanchipuram High Road, Thimmavaram,
Chengalpattu 603 101.
- 3.IDBI Bank,
Sholinganallur Branch, Vishnu Illam,
1/12, Rajiv Gandhi Salai,
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4. The Karur Vysya Bank Limited,
Plot No.12, Malayappa Mudali Street,
Kelambakkam, Chennai-603 103.
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First Floor, No.4-217A,
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C.SARAVANAN, J.

gv

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