IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 01.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.46694 of 2025 and W.M.P.Nos.52102 & 52107 of 2025
and
W.P.No.46700 of 2025 and W.M.P.Nos.52116 & 52117 of 2025

Tvl.HAARINE ASSOCIATES
represented by its Partner,
1, Market Lane, Kaladipet, Chennai,
Tiruvallur, Tamil Nadu 600019. …. Petitioner in both cases

Vs.

1.Assistant Commissioner,
Thiruvottiyur : Avadi :
Tiruvallur : Tamil Nadu.

2. Deputy Commisioner [ST]
Avadi Zone, Chennai. ... Respondents in both cases

Prayer in W.P.No.46694 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the order of assessment in DRC-07 bearing Reference

No:ZD330424221958A in GSTIN/ID:33AADFH0281M1ZH/APR 2018-MAR 2019 dated 27.04.2024 passed by the 1st respondent and to quash the same and to further direct the 2nd respondent to withdraw the Bank Attachment Notice in Form DRC-13 dated 26.09.2025 issued by the 2nd respondent on the petitioner's banker.

Prayer in W.P.No.46700 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the order of assessment in DRC-07 bearing Reference No:ZD330824210357 Jin GSTIN/ID:33AADFH0281M1ZH/APR 2019-Mar 2020 dated 23.08.2024 passed by the 1st respondent and to quash the same and to further direct the 2nd respondent to withdraw the Bank Attachment Notice in Form DRC-13 dated 26.09.2025 issued by the 2nd respondent on the petitioner's banker.

For Petitioner : Mr.R.Ganesh Kanna in both cases

For Respondents : Mr.TNC Kaushik,
Additional Government Pleader

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COMMON ORDER

In these writ petitions, the petitoiner has challenged the order dated

27.04.2024 in DRC-07 passed for the tax period 2018-2019 and the assessment order dated 23.08.2024 passed for the subsequent tax period 2019-2020.

2. These impugned orders were preceeded by Show Cause Notice dated 07.08.2023 for the tax period 2018-2019 and 22.05.2024 for tax period 2019-2020. The petitioner howmuch failed to reply to these Show Cause Notices and thus suffered the impugned orders.

3. The learned counsel for the petitioner submits that, pursuant to the impugned orders for the respective tax periods, a portion of the tax amount has already been paid by the petitioner in Form GST DRC-03. The petitioner has also produced copies of the GST forms dated 21.10.2025.

4. The learned counsel for the respondent, however, is unable to confirm whether the payment made has been adjusted against the demand confirmed under the respective impugned orders. However, it is noticed that the amount has been paid by the petitioner in DRC Form GST-03 dated 21.10.2025.

4.Considering the above and to balance the interest of both the parties viz., the Assessee and the Revenue, the case is remitted back to the first respondent to pass fresh orders on merits. Subject to the petitioner depositing 50% of the disputed tax within a period of thirty (30) days from the date of receipt of a copy of this order. The amount already recovered from the Petitioner shall be adjusted towards the pre-deposit of 50% of the disputed tax as ordered above. This will, however, be subject to verification by the first Respondent.

5. In case the Petitioner complies with the above stipulations, the first 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.

6. In case the Petitioner fails to comply with any of the stipulations, the first 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.

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

01.12.2025

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Neutral Citation : Yes / No

To:

1.Assistant Commissioner,
Thiruvottiyur : Avadi :
Tiruvallur : Tamil Nadu.

2. Deputy Commisioner [ST]
Avadi Zone, Chennai.

C.SARAVANAN, J.,

nvi

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