IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18-12-2025

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 48899 of 2025

and W.M.P.No.54612 & 54614 of 2025

The George Town Co op. Bank Ltd.,
Rep by its General Manager V Selva Doss,
Registered office at No 2/62,
Krishnappaagragaram street, Kondithope,
Chennai 600 079.

..Petitioner(s)

Vs

The Commercial Tax Officer,
Vallalar nagar, No 32,
Integrated Commercial Taxes building,
Elephant Gate bridge Road,
Chennai 600 003.

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for records of the impugned demand Notice bearing GSTIN 33AAAAT2451K1ZM dated on 29.12.2023 with the reference No. ZD331223260176Q issued under Section 73 of the Goods and Services Tax Act, 2017 for the financial year of 2017 to 2018 and quash the same and direct the Respondent to refund the amount of Rs. 12,90,242/- that was debited on 04.09.2025 and may be pleased to pass such other orders as it may deem fit and thus render justice.

For Petitioner(s): Dr. M. Sathya Kumar

For Respondent(s): Mrs.P.Selvi,
Government Advocate

ORDER

Mrs.P.Selvi, learned Government Advocate takes notice for the Respondent.

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 Government Advocate for the Respondent.

3.The Petitioner is before this Court against the impugned order dated 29.12.2023 in GST DRC-07 passed by the Respondent under Section 73 of the respective GST Enactments and for a consequential prayer for a direction to the Respondent to refund a sum of Rs.12,90,242/- that was debited from the Petitioner's bank account on 04.09.2025 to the Respondent.

4.It is noticed that the Petitioner had suffered the impugned assessment order on 29.12.2023. However, the Petitioner failed to file a statutory appeal within the time prescribed under Section 107 of the respective GST Enactments.

5.Under similar circumstances, this Court had granted liberty to persons like Petitioner to file a statutory appeal against the impugned order on terms. In this case, the Petitioner had replied to the Show Cause Notice in DRC-01 that preceded the impugned order dated 29.12.2023.

6.Considering the fact that the principal tax liability of Rs.10,91,601/- has already been appropriated from the Petitioner's bank account on 04.09.2025 and part of the amount has been recovered towards interest, the Petitioner is granted liberty to file a statutory appeal before the Appellate Commissioner within a period of 30 days from the date of receipt of a copy of this order.

7.In case the Petitioner files such an appeal, the Appellate Authority shall dispose of the appeal on merits without further reference to the aspect of limitation.

8.It is made clear that if the aforesaid amount of Rs.12,90,242/- was adjusted towards any other tax liability of the Petitioner, the Petitioner shall deposit the entire tax liability of Rs.10,91,601/- within a period of 30 days from the date of receipt of a copy of this order as a condition for the above liberty.

C.SARAVANAN, J.

GSA

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

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

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

18-12-2025

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No

GSA

To

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Integrated Commercial Taxes building,

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