IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 10.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.48407 of 2025
and
W.M.P.Nos.54050 and 54052 of 2025

Tvl.New Dawn Impex India Private Limited,
Rep.by its Director Mr.Arunachalam Venkateswaran,
Ground B-37, B Block, Police Station Street,
Balavinayagar Nagar, Chennai-600 106. ... Petitioner

Vs.

1. The Deputy Commissioner, (ST),
Chennai Central-1,
Bo.1, Greams Road, 3rd Floor,
PAPJM Building,
Chennai- 600 006.

2. The Assistant Commissioner, (ST),
Vadapalani Assessment Circle,
Ground Floor, Annexure Building, PAPJM Building,
Greams Road, Chennai- 600 006.

3.The Branch Manager,
Bank of Baroda,
IBB Madras Branch,
P.B.No.5018, 45, Moore Street, Chennai-600 001. ... Respondents

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 of the 1st Respondent in Recovery Notice in FORM GST DRC-13 dated 28.10.2025 and quash the same as illegal, arbitrary and in violation of principles of natural justice and to consequently direct the 3rd Respondent to defreeze the petitioner's bank account by lifting the lien/charge created on the account.

For Petitioner	:	Ms.C.Rekha Kumari
For Respondents	:	Ms.Amritha Poonkodi Dinakaran Government Advocate

ORDER

The petitioner is before this Court against the impugned recovery notice issued in FORM GST DRC-13 dated 28.10.2025 for the tax period 2019-2020 and 2020-2021 pursuant to the Assessment Order in DRC – 07 dated 24.08.2024 and 28.02.2025 respectively.

2. By the impugned recovery notice, petitioner's bank account with Bank of Baroda has been attached on account of the tax liability of the petitioner for the tax periods 2019-20 and 2020-21 as confirmed under the aforesaid Assessment Order.

3. The learned counsel for the petitioner submitted that as far as tax period 2019-20 is concerned, the same has to be remitted back to the

respondent to pass a fresh orders on merits on condition that the petitioner deposits 25% of the disputed tax. The same is confirmed vide Order dated 28.04.2025 of this Court in W.P.No.15168 of 2025.

4. As far as the tax period 2020-21 is concerned, the petitioner has filed a statutory appeal before the Appellate Authority on 24.11.2025 along with a pre-deposit of 10% of the disputed tax as required against the assessment order dated 28.02.2025 pursuant to the rectification application being rejected vide Order dated 17.03.2025.

5. The learned Government Advocate appearing for the respondents submitted that the impugned recovery notice has been issued to the petitioner as the disputed tax amount was paid belatedly on 17.11.2025. Hence, the impugned recovery proceedings has been initiated.

6. Having considering the submissions made by the learned counsel for the petitioner and the learned Government Advocate for the respondent and considering the fact that there is substantive compliance of the order dated 28.04.2025 of this Court, the impugned recovery notice is quashed and the recovery proceedings to be initiated subject to fresh demand order to be

passed for the tax period 2019-2020 and the final order in appeal pending against the demand order passed for the tax period 2020-2021.

7. With the above observations, this Writ Petition is disposed of. No costs. Consequently, connected Writ Miscellaneous Petitions are closed.

10.12.2025

ssn

To:

1. The Deputy Commissioner, (ST),
Chennai Central-1,
Bo.1, Greams Road, 3rd Floor,
PAPJM Building,
Chennai- 600 006.

2. The Assistant Commissioner, (ST),
Vadapalani Assessment Circle,
Ground Floor, Annexure Building, PAPJM Building,
Greams Road, Chennai- 600 006.

3.The Branch Manager,
Bank of Baroda,
IBB Madras Branch,
P.B.No.5018, 45, Moore Street, Chennai-600 001.

C.SARAVANAN, J.,

ssn

W.P.No.48407 of 2025
and
W.M.P.Nos.54050 and 54052 of 2025

10.12.2025