IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 19.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.48462 of 2025
and
W.M.P.Nos.54114, 54115 and 54116 of 2025

Dhanasekaran Gajendran
Represented by its Proprietor
D.Gajendran ... Petitioner

Vs.

1.The Deputy Commercial Tax Officer,
(Formerly known as Deputy State Tax Officer)
Koyambedu Assessment Circle,
No.1, PAJAM Annexure Building,
5th Floor,
Greams Road, Chennai – 600 006.

2.The Deputy Commissioner (ST),
Chennai Central – I,
No.1, Greams Road, 3rd Floor,
PAPJM Building,
Chennai – 600 006.

3.The Branch Manager,
CANARA Bank,
No.1/25, 1st Floor,
Poonamallee High Road,
Nerkundram,
Chennai – 600 107. ... 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 in Reference No.ZD330 225 271 459A / 2020-21 dated 26.02.2025 pertaining to GSTIN:33AGKPG5303Q1Z9/2020-21 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 account Number: 103 910 100 4113 maintained with the 3rd Respondent associated with the PAN: AG KP G5 30 3Q of the Petitioner.

For Petitioner : M/s.V.Vijayalakshmi

For Respondents : Mr.C.Harsharaj
Special Government Pleader

ORDER

Mr.C.Harsharaj, learned Special 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 Special Government Pleader for the Respondents.

3. The Petitioner is before this Court against the impugned order dated 26.02.2025 in Form GST DRC – 07 passed by the 1st Respondent for the tax period 2020 – 2021, which was preceded by a Show Cause Notice in

GST DRC-01 dated 25.11.2024 to which the Petitioner filed a reply in Form GST DRC – 06 on 04.01.2025.

4. It is noticed that the limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 against the impugned Order has already expired. The present Writ Petition has been filed only on 09.12.2025.

5. It is the submission of the learned counsel for the Petitioner that the demand has been confirmed by the impugned order on account of the discrepancies / mis-match in details between GSTR 1 and GSTR 7.

6. The learned counsel for the Petitioner would submit that the Petitioner is actually discharged the tax by debiting TDS deducted, Tax deducted from ITC claimed by the Petitioner and certain amounts which were paid by the Petitioner in cash on 04.01.2025. However, the same has not been reconcile by confirming the demand in the impugned order.

7. Although the learned counsel for the Petitioner has made the above submission, it is for the Petitioner to either opt for a remedy under Section 161 of the respective GST enactments or to file a statutory appeal

before the Appellate Commissioner under Section 107 of the respective GST enactments within the period of limitation prescribed, as such there is no scope for adjudicating the disputed questions of facts in this Writ Petition.

8. Therefore, this Writ Petition is liable to be dismissed. However, liberty is granted to the Petitioner to file a statutory appeal before the Appellate Authority within a period of thirty days from the date of receipt of a copy of this order.

9. Needless to state, the Petitioner shall comply with all the requirements that are mandatory under Section 107 of the respective GST enactments.

10. In case Petitioner files such an appeal, the same shall be disposed of by the Appellate Authority on merits without reference to limitation on its own turn.

11. This Writ Petition stands dismissed with the above liberty. No costs. Connected Writ Miscellaneous Petitions are closed.

19.12.2025

Neutral Citation: Yes / No
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To:

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C.SARAVANAN, J.

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