IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 10.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.48351 of 2025
and
W.M.P.Noss. 53991 and 53993 of 2025

Tvl. Uranus Clearing and Forwarding Services,
Rep. by its Partner/Authorised Signatory Mrs.Meena Ravi,
5th Floor, No.14, Second Line Beach,
Chennai – 600 001 ... Petitioner

Vs.

1. Deputy State Tax Officer-I,
   Muthialpet Assessment Circle,
   3rd Floor, Room No.319, No.32,
   Integrated Commercial Tax Offices
   Complex, Elephant Gate Bridge Road,
   Chennai - 600 003.

2. The Manager Karur Vysya Bank,
   New No.132, Old No.255,
   1st Floor, Linghi Chetty 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, calling for the records on the file of the 1st respondent in the ex-parte Impugned Order in GSTIN/ 33AACFU1539Q1ZU/2021-22 dated 15.10.2024, under the provisions of CGST Act, 2017 and quash the same and consequently direct the 1st respondent to pass DE NOVO order and raise the attachment of the bank account bearing Account No.1153115000019178 maintained with 2nd respondent.

For Petitioner : Mr.A.Mohamed Shankeer

For Respondents : Mrs.K.Vasanthamala
Government Advocate for R1

ORDER

Mrs.K.Vasanthamala, learned Government Advocate takes notice for the 1st 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 1st Respondent.

3. In this writ petition, the petitioner has challenged order dated 15.10.2024 passed by the 1st respondent for the tax period 2021 – 2022 which was preceded by a Show Cause Notice in GST DRC-01 dated 21.11.2022. The petitioner failed to respond to the said notice and thus suffered the impugned order.

4. The learned counsel for the petitioner would submit that after the impugned order was passed, the entire amount of disputed tax has been recovered from the petitioner's electronic ledger on 21.11.2025.

5. The learned counsel for the respondent, however, is unable to confirm the same.

6. Under similar circumstances, Orders have been quashed and cases have been remitted back to pass a fresh order on terms subject to such Assessee depositing 50% to 100% of the disputed tax depending upon the length of delay in approaching the Court. I do not find any reason to take a different view in this case.

7. Follwing the consistent view taken under similar circumstance and to balance the interest of both parties viz., the assessee and the revenue, the impugned order is quashed and the case is remitted back to the 1st respondent to pass a fresh order on merits subject to the petitioner depositing 50% of the disputed tax within a period of thirty days from the date of receipt of a copy of this order.

8. In such case, the amount has been indeed recovered from the petitioner's electronic liability ledger on 21.11.2025, as has been stated by the learned counsel for the petitioner, no further amount is required to be pre-deposited by the petitioner. This shall however be subject to verification.

9. However, the petitioner shall file a reply to the notice in DRC-01 dated 21.11.2022 by treating the impugned order dated 15.10.2024 as an addendum to the Show Cause Notice in DRC – 01.

10. In case the Petitioner complies with the above stipulations, the 1st 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 vacated.

11. The petitioner's bank account shall stand de-frozen, in case the amount has been recovered as stated above. The 1st respondent shall give suitable directions immediately, forthwith, to raise the attachment of the petitioner's bank account.

12. In case the Petitioner fails to comply with any of the stipulations, the 1st 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.

13. Needless to state, before passing any such order, the 1st Respondent shall give due notice to the Petitioner.

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

10.12.2025

Mac

To:

1. Deputy State Tax Officer I,
   Muthialpet Assessment Circle, 3rd Floor, Room no 319 No. 32,
   Integrated commercial Tax offices,
   Complex, Elephant Gate Bridge Road,
   Chennai - 600 003.

2. The Manager Karur Vysya Bank,
   New No.132, Old No.255,
   1st Floor, Linghi Chetty Street,

Chennai 600 001

C.SARAVANAN, J.

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