



WEB COPY

WP No. 49322 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17-12-2025

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 49322 of 2025

and

W.M.P. Nos.55093 & 55094 of 2025

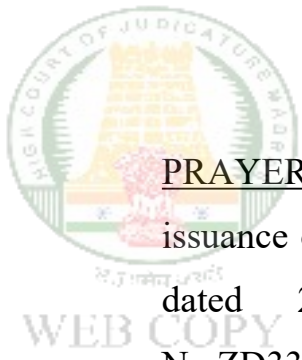
Tvl. Indian Store,
Rep by its proprietor Mr Mujeerpur Rahman,
S/o. Sheik Mohamedyosuf,
No.11/1, Main Road, Needamangalam,
Tiruvarur District.

..Petitioner(s)

Vs

- 1) The State Tax Officer,
Mannargudi Circle,
No 1/14, Mela Mudal Street,
Hospital Road,
Water Tank Building, Mannargudi,
Tiruvarur District.
- 2) The Branch Manager,
State Bank of India,
ACB Needamangalam Branch,
RMR Tower Tiruvarur Main Road,
Needamangalam 614404.
- 3) The Branch Manager,
Indian Bank,
Needamangalam Branch,
No.12A, Melaraja Veedhi,
Needamangalam,
Tiruvarur District 614404.

..Respondent(s)



PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records of the impugned Order dated 29.08.2024 in Form GST DRC-07 bearing Reference No.ZD3308242787810 along with its annexure in GSTIN 33BPLPM5040K1ZS for the FY 2019-2020 dated 27.08.2024 passed by the 1st respondent and the consequential order of bank attachment in GSTIN 33BPLPM5040K1ZS/2019-20 dated 09.10.2025 along with FORM GST DRC-13 to the 2 & 3 respondents and quash the same.

For Petitioner(s): Mr.E. Sathiyaraj

For Respondent(s): Mrs.K.Vasanthamala,
Government Advocate

ORDER

Mrs.K.Vasanthamala, 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.In this Writ Petition, the Petitioner has challenged the impugned order dated 29.08.2024 in DRC-07 passed by the 1st Respondent for the tax period 2019-2020, which preceded a Notice in GST DRC-01 dated 31.05.2024, to



which the Petitioner has failed to file a reply and thus, suffered the impugned Order dated 29.08.2024.

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4.Learned counsel for the Petitioner submitted that *post facto* the 1st Respondent has recovered a sum of Rs.30,000/- from the Petitioner's bank account on 01.12.2025. However, the learned Government Advocate is unable to confirm the same.

5.Under similar circumstances, Orders have been quashed and cases have been remitted back to the Respondent to pass a fresh order on terms subject to such Assessee depositing 25% 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.

6.Following the consistent view taken under similar circumstances, 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 in cash from the Petitioner's Electronic Cash Register within a period of thirty (30) days from the date of receipt of a copy of this order.



7. The aforesaid amount of Rs.30,000/- already recovered/paid by the Petitioner towards the tax liability confirmed under the impugned order shall be adjusted towards the pre-deposit of 50% as ordered above, subject to verification.

8. Within such time, the Petitioner shall also file a reply to the Notice in GST DRC-01 dated 31.05.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 29.08.2024 as an addendum to the Notice dated 31.05.2024.

9. 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.

10. It is made clear that bank attachment shall be lifted subject to the deposit of 50% of the disputed tax as ordered above and the Petitioner is not in



arrears of any other amount barring the amount demanded under the impugned Order.

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11. In case the Petitioner fails to comply with any of the stipulations, the Respondents are 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.

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

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

17-12-2025

Neutral Citation: Yes/No

GSA



WEB COPY

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C.SARAVANAN, J.

GSA

1.The State Tax Officer,
Mannargudi Circle,
No 1/14, Mela Mudal Street,
Hospital Road,
Water Tank Building, Mannargudi,
Tiruvarur District.

2. The Branch Manager,
State Bank of India,
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