IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 16-12-2025

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

W.P. Nos. 49102, 49110, 49122 & 49129 of 2025
AND
WMP Nos.54852, 54856, 54862, 54865, 54880, 54881, 54888 & 54890 of 2025

Tvl. Gyan Vaishnav Dhaba Simla Ice Cream Bar,
A Proprietorship firm,
Represented by its Sole proprietor,
Mr. Syed Salim Tabraze,
Having business at:
48/88, Ida Secuder Road,
Opposite CMC Hospital,
Vellore 632004, Tamil Nadu.

..Petitioner in all W.Ps.

Vs

Deputy Commercial Tax officer,
Office of the Assistant Commissioner (ST),
Vellore (Rural),
No 4, Bharathiyar Salai,
Fort Round Road, Vellore 632 001.

..Respondent in all W.Ps.

PRAYER IN W.P.No.49102/2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records relating to the Impugned Order dated 23.04.2025 in Form GST DRC-07 bearing Reference No. ZD330425167787Y, issued by the Respondent under Section 74 of the TNGST Act and the CGST Act for the tax period August, 2020, and quash the same, and consequently direct immediate lifting of the bank account attachment of the Petitioners bank account under Form GST DRC-13, which has resulted in withdrawal of amounts from the Petitioners account, and refund of any amount already appropriated, together with applicable interest.

PRAYER IN W.P.No.49110/2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records relating to the Impugned Order dated 23.04.2025 in Form GST DRC-07 bearing Reference No. ZD3304251678181, issued by the Respondent under Section 74 of the TNGST Act and the CGST Act for the tax period October, 2020, and quash the same, and consequently direct immediate lifting of the bank account attachment of the Petitioners bank account under Form GST DRC-13, which has resulted in withdrawal of amounts from the Petitioners account, and refund of any amount already appropriated, together with applicable interest.

PRAYER IN W.P.No.49122/2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records relating to the Impugned Order dated 23.04.2025 in Form GST DRC-07 bearing Reference No. ZD330425167742C, issued by the Respondent under Section 74 of the TNGST Act and the CGST Act for the tax period September, 2020, and quash the same, and consequently direct immediate lifting of the bank account attachment of the Petitioners bank account under Form GST DRC-13, which has resulted in withdrawal of amounts from the Petitioners account, and refund of any amount already appropriated, together with applicable interest.

PRAYER IN W.P.No.49129/2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records relating to the Impugned Order dated 23.04.2025 in Form GST

DRC-07 bearing Reference No. ZD330425167672B, issued by the Respondent under Section 74 of the TNGST Act and the CGST Act for the tax period November, 2020, and quash the same, and consequently direct immediate lifting of the bank account attachment of the Petitioners bank account under Form GST DRC-13, which has resulted in withdrawal of amounts from the Petitioners account, and refund of any amount already appropriated, together with applicable interest.

(In all W.Ps.)

For Petitioner(s): M/s.Ranjana Jain

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

COMMON ORDER

Mrs.K.Vasanthamala, learned Government Advocate takes notice for the Respondent in all the Writ Petitions.

2.By this common order, all these Writ Petitions are 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 these Writ Petitions, the Petitioner has challenged the respective impugned orders all dated 23.04.2025 passed for the tax period 2020-21 (August 2020 – November 2020), which were preceded by a respective Show Cause Notices all dated 03.12.2024. The Petitioner however neither filed any reply to the Show Cause Notices nor appeared for personal hearings fixed. Thus, the impugned orders have been passed.

4.Learned counsel for the Petitioner submits that the Petitioner is agreeable for pre-deposit of 25% of the disputed tax, less any amount that has been recovered/paid by the Petitioner already.

5.The learned Government Advocate for the Respondent submitted that appropriate orders may be passed.

6.Following the consistent view taken under similar circumstances, the impugned orders are quashed and the cases are remitted back to the Respondent to pass a fresh order on merits subject to the Petitioner depositing 25% of the disputed tax confirmed in each of the impugned orders 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.Within such time, the Petitioner shall also file reply to the respective Show Cause Notices in GST DRC-01 dated 03.12.2024 together with requisite documents to substantiate the case by treating the respective impugned Orders dated 23.04.2025 as an addendum to the respective Notices dated 03.12.2024.

8.Any amount already recovered/paid by the Petitioner towards the tax liability confirmed under the impugned order shall be adjusted towards the pre-deposit of 25% as ordered above, subject to verification.

9.In case the Petitioner complies with the above stipulations, the 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 25% 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.

11.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 these Writ Petitions were dismissed *in limine* today.

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

C.SARAVANAN J.

GSA

13.These Writ Petitions stand disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

16-12-2025

Neutral Citation: Yes/No

GSA

To

Deputy Commercial Tax officer,
Office of the Assistant Commissioner (ST),
Vellore (Rural),
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