IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 19-12-2025

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 49772 of 2025
&
WMP Nos.55654, 55657 & 55659 of 2025

1. M/s. HPK Star Realtors Pvt Ltd
Rep by its Director and authorised
signatory Mr.K.B.Mohammed Suhail,
No. 20, B-1, Kalanjium Apartment,
East Main road, Gopal Reddy Colony,
Chennai-600 082

Petitioner(s)

Vs

1. The Deputy Commissioner(ST)
North-III, Perambur Assessment Circle,
No.3, 5th Floor, Integrated Commercial
Taxes Buildings, Wall Tax Road,
Chennai-600 003

2.The Deputy State Tax Officer- 2,
Perambur Assessment Circle,
No. 1, PAPJM Building Annexe,
Greams road, Chennai-600 006

3.The Sub Registrar, Kundrathur Sub
Registrar Office,
Kundrathur Sub Registrar Office,
Kundrathur, Chennai-069

Respondent(s)

PRAYER

This writ petition has been filed seeking for issuance of a Certiorarified Mandamus, to call for the records connected to the order dated 19.11.2024 vide Order No. 33AACCH5401K1ZW/ 2022-23 (Impugned Order 1) passed by 2nd Respondent and consequential attachment order vide DRC-16 notice for attachment and sale of immovables dated 26.11.2025 (Impugned Order 2)passed by the 1st Respondent and to quash the same as arbitrary and illegal and to direct the 3rd Respondent to remove the entry made vide Doc.No. 57 of 2025 Others dated 22.11.2025.

For Petitioner(s): Mr. A. Ganapatheeswaran
G.Simuram

For Respondent: Mr.C.Harsharaj, Spl.GP

ORDER

In this writ petition, the petitioner has challenged the order dated 19.11.2024 in DRC -7 passed by the second respondent for the tax period 2022-2023 and the consequential attachment order dated 26.11.2025 in Form GST DRC-16 passed by the first respondent.

2.The impugned order dated 19.11.2024 was preceded by a Notice in DRC -01 dated 28.09.2024, to which the petitioner failed to respond and thus suffered the impugned order dated 19.11.2024.

3.The petitioner should have approached this Court or the Appellate Authority within the time prescribed under the provisions of the GST Enactments without any delay. The petitioner has now approached this Court by filing this writ petition on 15.12.2025 pursuant to the impugned order in DRC -16 dated 26.11.2025 being passed against Ex-Director of the petitioner Company.

4.The case of the petitioner is that the petitioner had discharged the tax liability for the aforesaid tax period in time and the petitioner had excess Input Tax Credit to be carried forward from time to time.

5. The learned counsel for the petitioner submits that the case may be remitted back to pass a fresh order on merits.

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 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.

7. Considering the same, the impugned order is quashed and the case is

remitted back to the second respondent to redo the exercise and pass a fresh order on merits, subject to petitioner depositing 50% of the disputed tax within a period of 60 days from the date of receipt of a copy of this order.

8. Within such time, the petitioner shall file a reply to the Show Cause Notice in GST DRC-01 dated 28.09.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 19.11.2024 as an addendum to the Show Cause Notice dated 28.09.2024 within a period of thirty (30) days from the date of receipt of a copy of this order.

9. In case the petitioner complies with the above stipulated conditions, the second 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 thereafter. Subject to the petitioner complying with the above stipulated conditions, 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 petitioner depositing of 50% of the disputed tax as ordered above and the petitioner not being 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 conditions stipulated above, the second 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.

12. Needless to state, before passing any such order, the second respondent shall give due notice to the petitioner.

13. It is made clear that the petitioner shall co-operate with the second respondent in the *de novo* proceedings.

14. In view of the above, all further recovery proceedings shall be kept in abeyance and shall be subject to the petitioner complying with the above stipulated conditions.

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

19-12-2025

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Index:Yes/No
Neutral Citation:Yes/No

To

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C.SARAVANAN, J.

This case is listed today under the caption 'For Being Mentioned' at the instance of the learned counsel for the petitioner.

2. The learned counsel for the petitioner would submit that this Court was pleased to dispose of the aforesaid Writ Petition by Order dated 19.12.2025 by directing as follows:

> *i. the Petitioner to deposit 50% of the disputed tax within a period of 60 days from the date of the receipt of a copy of this order.*
>
> *ii. the Petitioner to file a reply to the Show Cause in GST DRC-01 dated 28.09.2024 together with requisite documents to substantiate the case by treating the impugned order dated 19.11.2024 as an addendum to the Show Cause notice dated 28.09.2024 within a period of thirty days from the date of receipt of a copy of this order.*
>
> *iii. the 1st Respondent to take necessary actions to remove the attachment and sale of the immovable property of the Ex-Director passed by the 1st Respondent vide DRC-16 dated 26.11.2025 (Impugned Order 2) on compliance by the Petitioner on depositing 50% of the disputed tax amount.*
>
> *iv Further directing the 3rd Respondent to remove the entry made vide Doc.No.57 of 2025 (Others) dated 22.11.2025."*

3. It is however submitted by the learned counsel for the petitioner that Paragraph 9 of the aforesaid Order dated 19.12.2025 read as follows:

> ***"9. In case the petitioner complies with the above stipulated conditions, the second 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 thereafter. Subject to the petitioner complying with the above stipulated conditions, the attachment of the bank account of the petitioner shall also stand automatically vacated."***

4. It is submitted that the aforesaid order contains a typographical error, which needs to be modified as under:

> ***"9. In case the petitioner complies with the above stipulated conditions, the second 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 thereafter. Subject to the petitioner complying with the above stipulated conditions, the attachment of the immovable property of the Ex-Director of the petitioner vide DRC-16 dated 26.11.2025 passed by the 1st respondent shall stand automatically vacated and the entry made vide Doc.No.57 of 2025 (Others) dated 22.11.2025 shall be removed."***

5. The learned counsel for the petitioner also filed a memo to that effect.

6. The Learned Special Government Pleader for the respondents also confirms the same.

7. Recording the submission made by the learned counsel for the petitioner, Paragraphs 9 and 10 of the Order dated 19.12.2025 passed in this writ petition are modified as under:-

> ***"9. In case the petitioner complies with the above stipulated conditions, the second 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 thereafter. Subject to the petitioner complying with the above stipulated conditions, the attachment of the immovable property of the Ex-Director of the petitioner vide DRC-16 dated 26.11.2025 passed by the 1st respondent shall stand automatically vacated and the entry made vide Doc.No.57 of 2025 (Others) dated 22.11.2025 shall be removed.***
>
> ***10. It is made clear that the aforesaid attachment of the immovable property shall be lifted subject to the petitioner depositing 50% of the disputed tax as ordered above and the petitioner not being in arrears of any other amount barring the amount demanded under the impugned order."***

8. Registry is directed to carryout necessary corrections in the Order dated 19.12.2025 and issue order copy afresh.

9. All other observations in the Order dated 19.12.2025 remains unaltered.

03.02.2026

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C.SARAVANAN, J.

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W.P.No.49772 of 2025

03.02.2026