IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 19-12-2025

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 49767 of 2025
& WMP Nos.55652 & 55653 of 2025

1. SIP Global Corporate Pvt Ltd,
T.54, 3rd Avenue, Anna Nagar,
Chennai 600 040,
Rep by its Authorised signatory J.vinod
Kumar

Petitioner(s)

Vs

1. The State Tax Officer,
Amaindakarai Assessment Circle, No.1,
PAPJM Building Annex, 3rd Floor,
Greams Road, Chennai-600 006

2.The Branch Manager,
ICICI Bank Limited,
Chintamani Branch,
Nos.127, 128, Plot No.676,
Kilpauk Garden Road,
Shenoy Nagar, Chennai -600 010

Respondent(s)

PRAYER

This petition has been filed seeking for issuance of a Certiorarified Mandamus, to call for the records pertaining to the ex-parte impugned order under Reference No.33AAYCS2738J1ZR/2021-22 dated 11.06.2025 passed by the 1st respondent herein and to quash the same, in so far as, the said impugned order passed is without jurisdiction, authority of law and in clear violation to the principles of natural justice and for a consequent direction to lift the attachment, made by the 1st respondent, of the Current Account No.322405000133 of the petitioner, maintained with the 2nd respondent Bank and to permit the operation of the said Current Account No.322405000133.

For Petitioner(s): Mr.Baskaran S.
R.Yuvaraj

For Respondents: Mr.V.Prashanth Kiran, GA

ORDER

Mr.V.Prashanth Kiran, learned Government Advocate 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 Government Advocate appearing for the respondents.

3. In this Writ Petition, the petitioner has challenged the impugned Order bearing Reference No. GSTIN: 33AAYCS2738J1ZR/2021-22 dated 11.06.2025 of the 1^{st} respondent, which was preceded by a Show Cause Notice in GST DRC-01 dated 09.04.2025 wherein the petitioner was called upon to appear for personal hearing. However, the petitioner had not taken advantage of the same

and thus, suffered the impugned Order dated 11.06.2025.

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 17.12.2025.

5. 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.

6. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the case is remitted back to the 1st respondent to pass a fresh order subject to the petitioner depositing 25% 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. Within such time, the petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 09.04.2025 together with requisite documents to substantiate the case by treating the impugned Order dated

11.06.2025 as an addendum to the Show Cause Notice dated 09.04.2025.

8. 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 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.

9. It is made clear that bank attachment shall be lifted subject to the deposit of 25% of the disputed tax as ordered above and no other amount is in arrears barring the amount demanded under the impugned Order.

10. 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.

11. Needless to state, before passing any such order, the 1st respondent shall give due notice to the petitioner.

12. 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

1.The State Tax Officer
The State Tax Officer, Amaindakarai Assessment Circle, No.1, PAPJM Building Annex, 3rd Floor, Greams Road, Chennai-600 006

2.The Branch Manager, ICICI Bank Limited
The Branch Manager, ICICI Bank Limited, Chintamani BranchNo.127, 128, Plot No.676, Kilpauk Garden Road, Shenoy Nagar, Chennai 600010

C.SARAVANAN.J,
dn

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