IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 19.12.2025

CORAM:

THE HONOURABLE MR. JUSTICE **C.SARAVANAN**

W.P.No.49937 of 2025
and
W.M.P.Nos.55820 and 55821 of 2025

BRK CORPORATION
Represented by its Partner, Rubeshkumar B,3/1, Velan Nagar, RVE Layout,
Palladam Road, Thennampalayam,
Tiruppur, Tamil Nadu-641 604 ….Petitioner

Versus

1. THE ASSISTANT COMMISSIONER(ST)
Tiruppur Bazaar Circle, Tiruppur II,
Tiruppur, Tamil Nadu.

2. The Deputy State Tax Officer I
also Known as the Deputy Commercial Tax Officer,
Tiruppur Bazaar Circle, Tiruppur II, Tiruppur, Tamil Nadu.

3. The Branch Manager
HDFC Bank Ltd, 344 Kamaraj Road,
Thennampalayam, Tiruppur. ... Respondents

Prayer: This Writ Petition is filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorarified Mandamus to call for the records on the files of the 2nd Respondent herein in GSTIN 33AAWFB2587R1ZH /2020-21 dated 25.02.2025, Order under section 73 of the TNGST Act and the summary of the order in Form GST DRC-07 both dated 25.02.2025 issued in Reference No ZD3302252627876 and consequential order passed by the 1st Respondent in

FORM GST DRC-13 dated 02.12.2025 and quash the same and consequently direct the 1st respondent to lift the attachment of the petitioners Bank Account No. 50200059622961 held by the petitioner in the 3rd Respondent bank.

For Petitioner : Mr.A.N.R.Jayaprathap

For Respondents : Mrs.Amirtha Poonkodi Dinakaran for R1 &2
Additional Government Pleader
Mr.C.Mohan
for M/s.King & Partridge for R3

ORDER

Mrs.Amirtha Poonkodi Dinakaran, learned Additional Government Pleader 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 Additional Government Pleader for the Respondents.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 25.02.2025 passed for the tax period 2020-2021 by the 2nd Respondent, and the consequential Notice in Form GST DRC-13 dated 02.12.2025 issued by the 1st Respondent to the 3rd Respondent, wherein the bank account of the Petitioner has been attached for the tax liability of the petitioner for the aforesaid tax period.

4. The impugned assessment order dated 25.02.2025 was preceded by a Show Cause Notice in Form GST DRC-01 dated 25.11.2024 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 25.02.2025.

5. 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 18.12.2025.

6. At this stage, it is informed by the learned counsel for the Petitioner that there has been *post facto* recovery of part of the tax liability from the Petitioner by the Respondent.

7. 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.

8. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the impugned order and Notice are quashed and the case is remitted back to the 2nd Respondent to pass a fresh order on merits 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.

9. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in Form GST DRC-01 dated 25.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 25.02.2025 as an addendum to the Show Cause Notice dated 25.11.2024.

10. Any amount that has already been recovered/paid by the Petitioner towards the tax liability confirmed by the impugned assessment order, shall be adjusted towards the aforesaid pre-deposit of 25%. as ordered above.

11. In case the Petitioner complies with the above stipulations, the 2nd 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 vide impugned Notice shall also stand automatically vacated.

12. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 25% 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.

13. 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 this Writ Petition was dismissed *in limine* today.

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

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

19.12.2025

Neutral Citation: Yes/No
gv

C.SARAVANAN. J,

gv

To:
1. THE ASSISTANT COMMISSIONER(ST)
Tiruppur Bazaar Circle, Tiruppur II,
Tiruppur, Tamil Nadu.

2. The Deputy State Tax Officer I
also Known as the Deputy Commercial Tax Officer,
Tiruppur Bazaar Circle, Tiruppur II, Tiruppur, Tamil Nadu.

3. The Branch Manager
HDFC Bank Ltd, 344 Kamaraj Road,
Thennampalayam, Tiruppur.

W.P.No.49937 of 2025

19.12.2025