



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 26-12-2025

WEB COPY

CORAM

THE HONOURABLE MR.JUSTICE V. LAKSHMINARAYANAN

WP No. 50489 of 2025

AND

WMP NOs. 56535 and 56534 OF 2025

Tvl.Jeevan Ready Mix Concrete
Rep by its Proprietor Mr Ezil Arasan
No.200/5C and 201/1C, Customs
Road,Alagiyanatham, Cuddalore- 607
109 GSTIN.33AAIPE5062A1ZE.

Petitioner

Vs

1. The State Tax Officer (Inspection V)
Office of the Joint Commissioner (ST)
(Intelligence), No.1, Vallalar Nagar,
Manjakuppam, Cuddalore- 607 001.

2.The Assistant Commissioner (ST)
Cuddalore Town, Cuddalore- 607 001.

3.The Branch Manager
Indian Bank, Cuddalore Branch,
Tamil Nadu- 607 001.

4.The Branch Manager
Hdfc Bank, Cuddalore Branch,
Tamil Nadu-607 001.

Respondents

**PRAYER**

Writ petition filed under Article 226 of Constitution of India for the issuance of writ of Certiorari to call for the records relating to the Order in Form GST DRC-07 dated 02.09.2025 bearing Reference No.ZD330925028010V , for the AY 2023 - 24 passed by the 1st Respondent and the consequent recovery notice under FORM GST DRC-13 issued by the 2nd Respondent dated 19.12.2025, to quash the same and pass orders.

For Petitioner: Mr.Adithya Reddy
For Respondents: Ms.P.Selvi
Government Advocate [R1 and R2]
Mr.C.Mohan
for Ms.A.Rexy Josephine Mary for
M/s.King and Partridge [R4]

ORDER

The issue raised in the present writ petition is directly covered by an order of this Court in WP No.18567 of 2025 dated 05.11.2025. The relevant portions in the said order are extracted hereunder:-

“7. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the case is remitted back to the Respondent to pass a fresh order subject to the Petitioner depositing 10% 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.

8. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC~01 dated 27.09.2023 together with requisite documents to substantiate the case by treating the



impugned Order dated 04.02.2025 as an addendum to the Show Cause Notice dated 27.09.2023.

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 if any shall be lifted subject to the deposit of 10% of the disputed tax as ordered above and petitioner not being in arrears of any other amount barring the amount demanded vide 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 this Writ Petition was dismissed in limine today.*

12. *Needless to state, before passing any such order, the 1st Respondent shall give due notice to the Petitioner.”*

This writ petition is disposed of in the same terms. No costs.

Consequently, the connected miscellaneous petitions are closed.

26-12-2025

gm/rka

Neutral Citation: Yes/No



To

1.The State Tax Officer (Inspection V)
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(Intelligence), No.1, Vallalar Nagar,
Manjakuppam, Cuddalore- 607 001.

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V.LAKSHMINARAYANAN J.
gm/rka

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2025, WMP NO. 56534
OF 2025**

26-12-2025