



W.P(MD)Nos.16202 and 16203 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 16.06.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD)Nos.16202 and 16203 of 2025

and

W.M.P(MD)Nos.12290, 12302 and 12304 of 2025

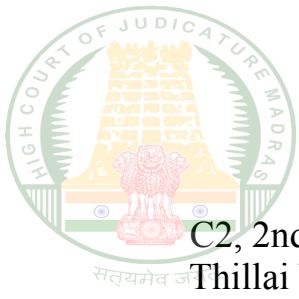
W.P(MD)No.16202 of 2025

Tvl.Dimora,
Rep. by its Managing Partner,
Mr.A.Muruganantham,
4th Floor, 29/30, Ambigai City Center,
Swaminatha Sastri Road,
Thillai Nagar,
Tiruchirappalli 620 018.

... Petitioner

Vs.

- 1.The Assistant Commissioner (State Tax),
Woraiyur Assessment Circle,
C/2, 2nd Floor, 2nd Cross,
Thillai Nagar (West),
Trichy 620 018.
- 2.The Deputy State Tax Officer -II,
Office of the Commercial Tax Department,
Woraiyur Assessment Circle,
C2, 2nd Floor, 2nd Cross, Thillai Nagar (West),
Tiruchirappalli 620 018.
- 3.The Deputy Commercial Tax Officer,
Commercial Tax Department,
Woraiyur Assessment Circle,



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C2, 2nd Floor, 2nd Cross,
Thillai Nagar (West),
Tiruchirappalli 620 018.

4.The Branch Manager,
ICICI Bank Limited,
Thuraiyur Branch,
199-2a, Trichy Road Madhurapuri,
Thuraiyur 621 010

5.The Branch Manager,
ICICI Bank Limited,
Neelankarai Branch,
Plot No. 20,21, Rajasthan Nagar ECR,
Neelkarai, Chennai 600041.

6.The Branch Manager,
ICICI Bank Limited,
Bangalore – NR Road,
100-1, Narasimha Raja Road,
Opp. Town Hall,
Bangalore 560 002

7.The Branch Manager,
State Bank of India,
Thillai Nagar,
First Main Road, Trichy.

...Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, to call for the records of the impugned order passed by the second respondent in GSTIN. 33AAIFD8428P1ZX/2018-2019, dated 25.04.2024 and the consequential impugned Form GST DRC - 07 in Reference No.ZD3304242031243, dated 25.04.2024, issued by the third respondent, and quash the same as arbitrary,



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without jurisdiction and void, and further direct the first respondent to instruct the Respondents 4 to 7 to defreeze the Bank Accounts maintained by the petitioner in A/c.Nos.396501001718, 269401000749, 625101527460 and 32681104994, respectively.

For Petitioner	: M/s.M.N.Bharathi
For R1 to R3	: Mr.R.Suresh Kumar Additional Government Pleader
For R4 to R6	: Mr.Krishna For M/s.Acuity Law Associates

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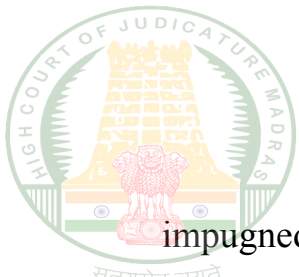
5. The Branch Manager,
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State Bank of India,
Thillai Nagar,
First Main Road, Trichy.

...Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, to call for the records of the impugned order passed by the second respondent in GSTIN. 33AAIFD8428P1ZX/2019-2020, dated 14.08.2024 and the consequential



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impugned Form GST DRC - 07 in Reference No.ZD330824122062V, dated 14.08.2024, issued by the third respondent, and quash the same as arbitrary, without jurisdiction and void, and further direct the first respondent to instruct the Respondents 4 to 7 to defreeze the Bank Accounts maintained by the petitioner in A/c.Nos.396501001718, 269401000749, 625101527460 and 32681104994, respectively.

For Petitioner	: M/s.M.N.Bharathi
For R1 to R3	: Mr.R.Suresh Kumar Additional Government Pleader
For R4 to R6	: Mr.Krishna For M/s.Acuity Law Associates

COMMON ORDER

These writ petitions are disposed of at the time of admission after hearing the learned counsel for the petitioner, the learned Additional Government Pleader for the respondents 1 to 3 and the learned counsel for the respondents 4 to 6.

2. It is noticed that the petitioner has suffered assessment orders, dated 25.04.2024 and 14.08.2024. The impugned orders were preceded by notices, to which the petitioner has not replied.



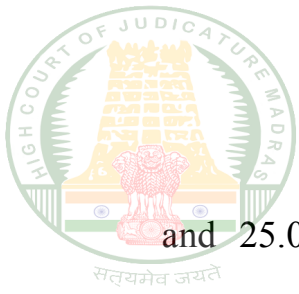
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3. The learned counsel for the petitioner submits that the proceedings are based on the notification issued under Section 168A of the Tamil Nadu Goods and Services Tax Act, 2017, which has been stands quashed by the Principal Bench of this Court. Therefore, the demand is un-sustainable. That apart, it is submitted that, in respect of the petitioner in W.P.No.16203 of 2024, the registration was cancelled as early as on 11.10.2019. However, the orders were passed on 14.08.2024. The learned counsel for the petitioner also drew attention to the order passed by this Court in W.P(MD)No.4544 of 2024, dated 28.02.2024, wherein, certain modifications were suggested to the communication of notices issued under Section 169 of the Tamil Nadu Goods and Services Tax Act, 2017.

4. I have considered the arguments advanced by the learned counsel for the petitioner and the learned Additional Government Pleader for the respondents 1 to 3 and the learned counsel for the respondents 4 to 6.

5. This Court is of the view that the order passed by this Court, dated 28.02.2024 pursuant to which communication, dated 03.10.2024 was issued, is not in favour of the petitioner, as the impugned orders, dated 14.08.2024

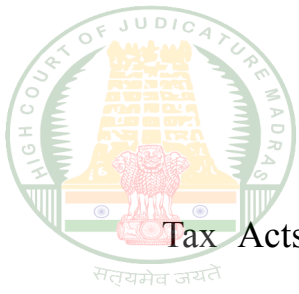


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and 25.04.2024 were passed long before the communication issued on 03.10.2024

6. Be that as it may, whenever there has been delay and the assessee has not participated in the proceedings that preceded the assessment order, this Court is inclined to rescue the persons like the petitioner by permitting them to pay the disputed tax. On payment of such 25% of the disputed tax, the order shall stand quashed with liberty to the parties to file a reply with further direction to the authorities to pass fresh orders on merits and in accordance with law.

7. I see no reasons to take a different view in the present case. Therefore, these writ petitions are disposed of by quashing the impugned orders subject to the petitioner deposits 25% of the disputed tax in cash. The respondents shall thereafter pass fresh order on merits and in accordance with law. It is made clear that once the petitioner makes a pre-deposit as has been ordered above, which was consistently followed by this Court, respondents shall pass fresh orders on merits and in accordance with law. It is open to the petitioner to take advantage of the recent order that is said to have been passed in the context of Section 168A of the respective Goods and Services



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Tax Acts. The petitioner's bank accounts shall be de-frozen subject to appropriation of 25% of the disputed tax. There shall be no order as to costs.

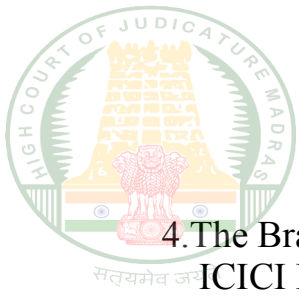
Consequently, the connected miscellaneous petitions are closed.

16.06.2025

NCC : Yes / No
Index : Yes / No
Internet : Yes / No
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C.SARAVANAN, J.



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