BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 25.08.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD)No.22871 of 2025
and
W.M.P(MD)Nos.17941 and 17943 of 2025

Kumar
Prop of.Kumar
Contractor,
No.3/165, Nambi Samy Kovil Street,
Seydunganallur,
Thoothukudi District – 628809. ... Petitioner

Vs.

1.The Appellate Deputy Commissioner (GST),
Office of the Deputy Commissioner,
4th Floor,
Commercial Taxes Buildings,
Dr.Svks Thangaraj Salai,
Madurai District.

2.The Deputy Commissioner,
Office of the Deputy Commissioner,
Commercial Tax Department,
Thoothukudi District.

3.The Deputy State Tax Officer – 1,
Tuticorin III Assessment Circle,
Commercial Tax Department,
Thoothukudi District.

4.The Deputy State Tax Officer- 2,
Tuticorin III Assessment Circle,
Commercial Tax Department,
Thoothukudi District. ...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 entire records relating to the impugned order of prior Intimation to attachment/ Recovery Notices for the tax period 2020-21 passed by the second respondent dated 24.07.2025, 26.07.2025 and quash the same and further restraining the respondents from initiating or continuing any recovery proceedings pursuant to the said impugned orders, and consequently direct the respondents to forthwith defreeze the petitioner's bank account which has been frozen in pursuance of the impugned orders.

For Petitioner : Mr.A.V.Saha

For Respondents : Mr.R.Suresh Kumar
Additional Government Pleader

ORDER

The petitioner has challenged the impugned recovery notices dated 24.07.2025 and 26.07.2025 for the same tax period April 2020- March 2021.

2. By the impugned recovery notices, the demand confirmed vide orders in Form GST DRC 07 dated 14.02.2025 and 17.02.2025 in respect of two defects have been confirmed by the respondents.

3. A reading of the assessment orders dated 14.02.2025 and 17.02.2025 indicates that the petitioner was issued notices in Form GST DRC 01 dated 25.10.2024 and 25.11.2024. However, the petitioner failed to respond to the same in time and thus, suffered the impugned assessment orders, dated 14.02.2025 and 17.02.2025.

4. Since the petitioner has challenged both recovery notices in a single writ petition, the petitioner is directed to pay one additional Court fee.

5. The petitioner has not challenged the impugned assessment orders. However, the petitioner has challenged the recovery notices dated 24.07.2025 and 26.07.2025 in respect of two demands confirmed vide order in Form GST DRC 07 dated 14.02.2025 and 17.02.2025.

6. Having considered the submissions made by the learned counsel for the petitioner and the learned Additional Government Pleader for the respondents, this Court is inclined to dispose of this writ petition in the light of the consistent view taken by this Court under similar circumstances.

7. Accordingly, the impugned recovery notices dated 24.07.2025 and 26.07.2025 are quashed. Since the impugned orders dated 14.02.2025 and 17.02.2025 have been passed without hearing the petitioner, the impugned assessment orders are also quashed, subject to the petitioner depositing 25% of the disputed tax in cash from the Electronic Cash Register, within a period of 30 days from the date of receipt of a copy of this order.

8. The petitioner shall file a reply to the show cause notices that preceded the impugned orders within such time. The impugned orders, which stand quashed, shall be treated as addendum to the show cause notices. The respondent shall endeavour to pass a fresh order on merits as expeditiously as possible after hearing the petitioner. Subject to the petitioner depositing 25% of the disputed tax, the attachment of the Bank account shall stand lifted.

9.It is also made clear that in case the petitioner fails to comply with any of the conditions stipulated above, it will be deemed as if the Writ Petition was dismissed. In this case, it is open for the respondent to proceed to against the petitioner in accordance with the provisions of the respective GST enactments and the Rules made thereunder. No costs. Consequently, connected Miscellaneous Petitions are closed.

25.08.2025

NCC : Yes / No
Index : Yes / No
Internet : Yes / No
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<u>To</u>

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C.SARAVANAN, J.

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W.P(MD).No.22871 of 2025

25.08.2025