



WEB COPY



W.P.No.42 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 25.03.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.42 of 2026

and

W.M.P.Nos.29, 30 and 31 of 2026

1.Tvl.Casa Grande Grace Private Limited,
Represented by its Authorised Signatory
K.S.Sundhar Rajan

2.Tvl.Casa Grande Civil Engineering Private Limited,
Represented by its Authorised Signatory
K.S.Sundhar Rajan

3.Tvl.Casa Grande Homes Private Limited,
Represented by its Authorised Signatory
K.S.Sundhar Rajan

... Petitioners

Vs.

1.Deputy Commissioner (ST),
Chengalpattu Zone,
No.26, Abhirami Complex,
Kanchipuram High Road,
Thimmavaram,
Chengalpattu – 603 101.

2.CG Sky World,
Represented by its Authorised Signatory,
No.404, Landmark,
NR Borivali Petrol Pump,
SV Road,
Borivali,
Mumbai – 400 068.

... Respondents



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Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records culminating in the issuance of the 1st Respondent notice in FORM GST DRC-13 dated 17.12.2025 issued under Section 79(1)(c) of the GST Act, quash the same.

For Petitioners : Mr.Adithya Reddy
For Respondent :
For R1 : Mr.C.Harsharaj
Special Government Pleader

ORDER

This Writ Petition is disposed of in view of the order passed on 07.01.2026 wherein it was ordered as under:-

“Mr.C.Harsharaj, learned Special Government Pleader takes notice for the 1st Respondent.

2. The learned Special Government Pleader for the 1st Respondent submitted that attachment of the Petitioner’s bank account pursuant to the impugned Garnishee notices have been kept in abeyance.

3. The above statement of the learned Special Government Pleader for the 1st Respondent stands recorded.

4. The learned counsel for the Petitioners are directed to serve notice on the 2nd Respondent / Private Respondent returnable by 04.02.2026. It is open for the Petitioners to demonstrate that the Petitioners do not owe any amount to the defaulting company viz., 2nd Respondent / Private Respondent.

5. List this case on 04.02.2026 for further orders.”



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2. It appears that the 1st Respondent had come to a conclusion that the Petitioners owed amounts to the 2nd Respondent in a proceedings that was pending against the 2nd Respondent.

3. The Petitioner appears to have given a Reply to the impugned Notice dated 17.12.2025, vide Representation dated 12.02.2026. The Respondents are directed to consider the same and pass appropriate orders on merits and in accordance with law, within a period of four weeks from the date of receipt of a copy of this order.

4. It is open for the 1st Respondent to summon the 2nd Respondent to substantiate that the Petitioner indeed owes the amount to the 2nd Respondent. No costs. Connected Writ Miscellaneous Petitions are closed.

25.03.2026

Neutral Citation : Yes / No

arb



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To:
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Deputy Commissioner (ST),
Chengalpattu Zone,
No.26, Abhirami Complex,
Kanchipuram High Road,
Thimmavaram,
Chengalpattu – 603 101.



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C.SARAVANAN, J.
arb

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