



WEB COPY

WP No. 468 of 2026



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08-01-2026

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

**WP No. 468 of 2026
and
WMP Nos.576 & 580 of 2026**

TVH Ouranya Owner Association,
Represented by its Authorized Signatory,
K.N.S.Geetha Krishnan,
TVH Ouranya Bay, OMR,
Rajiv Gandhi Salai,
Kazhipattur, Padur,
Kancheepuram 603 103.

Petitioner(s)

Vs

1. The Deputy State Tax Officer,
Kelambakkam Assessment Circle,
Chengalpattu District.

2. The Branch Manager,
ICICI Bank Ltd.,
Kelambakkam Branch,
No.1/162, Kovalam Main Road,
Kelambakkam,
Chennai 603 103.

Respondent(s)

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of the impugned order dated 22.08.2024 in Reference No.ZD330824195756T in GSTIN No.33AAEAT7326F1ZL for the FY 2019-2020 along with Form GST DRC-07 dated 22.08.2024 passed by the 1st respondent and consequential impugned



order of bank attachment in 33AAEAT7326FIZL/2019-20 dated 12.09.2025 and annexure in Form GST DRC-13 issued by the 1st respondent to the 2nd respondent and quash the same.

For Petitioner(s): Mr.E.Sathiyaraj
For Respondent: Ms.Palani Selvi
Government Advocate for R1
Mr.C.Mohan & Ms.A.Rexy
Josephine Mary
for M/s.King & Patridge for R2

ORDER

Ms.Palani Selvi, learned Government Advocate, takes notice for the first Respondent.

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 Government Advocate for the 1st Respondent.

3. The petitioner is before this Court against the impugned order dated 22.08.2024, whereby the demand proposed in Show Cause Notice in Form DRC-01 dated 22.05.2024 for the tax period 2019-20 has been confirmed. The demand confirmed against the petitioner is extracted under:



S.No	Act	Tax	Interest	Penalty	Total
1	2	3	4	5	6
1	SGST	458754	404282	55425	918461
2	CGST	458754	404282	55425	918461
3	IGST	706	622	20000	21328
4	CESS	0	0	0	0
	TOTAL	918214	809186	130850	1858250

4. At this stage, the learned counsel for the petitioner submits that the entire disputed tax including penalty and interest has already been recovered from the petitioner's Bank account on 20.09.2025. The screen shot of the payment receipt dated 20.09.2025 is reproduced below:

MADRAS CHAMBER OF COMMERCE AND INDUSTRIES							
PAYMENT RECEIPT							
Form No: MCCI/PAY/2025/1234		Invoice No: MCCI/INV/2025/5678		Deposit Time: 14:30:21		Form ID: MCCI/FORM/2025/9012	
MCCI Branch: 1234		Name of Bank: RESERVE BANK OF INDIA, P.O.		TRX: MCCI/2025/1234-56789012			
MCCI Address: 1234, CHENNAI 600001		Email: mcci@chennai.mcci.org		Mobile No: 9876543210			
MCCI Contact: 044-12345678		Address: 1234, CHENNAI 600001		Phone: 9876543210			
Reason For Cheque:							
Reason: All other payment							
Details of Deposit (All Amount in Rs.)							
Serial No	Major Head	Minor Head					
		Inc	Interest	Penalty	Fee	Others	Total
Serial No of bill	0000 (0000)	458754	404282	55425	-	-	918461
	1000 (1000)	706	622	20000	-	-	21328
	0000 (0000)	-	-	-	-	-	-
	Sub Total	458754	404282	55425	0	0	918461
Total Amount	458754	404282	55425	-	-	-	918461
Total Amount (in words)		Rupees Eighteen Lacs Fifty Eight Thousand Two Hundred Fifty Only					
Mode of Payment: MCCI/2025/1234							
Notes:							
1. Status of the transaction can be tracked under Track Payment Map at MCCI website.							
2. Payment receipt will be sent to you for this transaction.							
3. This is a system generated receipt.							



5. Considering the same and following the consistent view taken by this Court under similar circumstances, the case is remitted back to the first respondent to pass fresh orders on merits, subject to the petitioner files a reply to the Show Cause Notice in Form DRC-01 dated 22.05.2024, together with requisite documents to substantiate the case by treating the impugned Order dated 22.08.2024 as an addendum to the Show Cause Notice in Form DRC-01 dated 22.05.2024, within a period of 30 days from the date of receipt of a copy of this order.

6. In case the petitioner complies with the above stipulations, the 1st respondent to pass a fresh 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.

7. It is made clear that bank attachment shall be lifted subject to the petitioner not being in arrears of any other amount demanded for any other tax period barring the amount demanded under the impugned order.

8. In case the Petitioner fails to comply with any of the stipulations, the 1st



Respondent is at liberty to proceed against the Petitioner in accordance with law as if this Writ Petition was dismissed *in limine* today.

WEB COPY

9. Needless to state, before passing any such order, the petitioner shall be heard.

10. This Writ Petition stands disposed of with the above observations. No costs. Consequently, connected Writ Miscellaneous Petitions are closed.

08-01-2026

Jd
Index: Yes/No
Speaking/Non-speaking order
Internet: Yes
Neutral Citation: Yes/No

To
1. The Deputy State Tax Officer,
Kelambakkam Assessment Circle,
Chengalpattu District.

2. The Branch Manager,
ICICI Bank Ltd.,
Kelambakkam Branch,
No.1/162, Kovalam Main Road,
Kelambakkam,
Chennai 603 103.



WEB COPY

WP No. 468 of 2026



C.SARAVANAN J.
jd

WP No. 468 of 2026

08-01-2026