IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08-01-2026

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 472 of 2026
and
WMP Nos.583 & 584 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 Assistant Commissioner (ST),
Kelambakkam Assessment Cirlce,
1st Floor, Room No.46, Greenways Road,
RA Puram, Mylapore Taluk Office,
Chennai 600 028.

2. The Deputy State Tax Officer (ST)
No.26, Abhirami Complex,
Kanchipuram High Road,
Thimmavaram,
Chengalpattu 603 101.

3. 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 20.02.2025 in Reference No.ZD330225200794P in GSTIN No.33AAEAT7326F1ZL for the FY 2020-2021 along with FORM GST DRC-07 dated 19.02.2025 passed by the 1st respondent and the consequential the impugned order of bank attachment in GSTIN:33AAEAT7326F1ZL/APR-2020 TO MAR-2021 dated 24.07.2025 and annexure in FORM GST DRC-13 issued by the 2nd respondent to the 3rd respondent and quash the same.

For Petitioner(s):	Mr.E.Sathiyaraj
For Respondent:	Ms.Palani Selvi Government Advocate for R1 & R2 Mr.C.Mohan & Ms.A.Rexy Josephine Mary for M/s.King & Patridge for R3

<u>ORDER</u>

Ms.Palani Selvi, learned Government Advocate, takes notice for the 1st and 2nd Respondents.

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 and 2nd Respondents.

3. The petitioner is before this Court against the impugned assessment

order dated 20.02.2025 for the tax period 2020-21. The impugned assessment order has preceded a Show Cause Notice in Form DRC-01 dated 25.11.2024, to which, the petitioner has failed to respond for the same and has suffered the impugned order. Thus, the demand which has been confirmed under the impugned assessment order is extracted as under:

Description	SGST	CGST	IGST	CESS	Total
2	3	4	5	6	7
Total tax due in (Excess claim of ITC) above	511264	511264	35137	0	1057665
Interest	353487	353487	24294	0	731268
Penalty on amount in S.No.1	51126	51126	20000	0	122252
Late fee	7875	7875	0	0	15750
Total (1+2+3+4)	923752	923752	79431	0	1926935

4. It is noticed that the interest, penalty and late fee demanded under the impugned assessment order has already been recovered from the petitioner's Bank account on 12.09.2025. The screenshot of the payment receipt was also filed by the petitioner.

5. Considering the fact that the impugned order is an *ex parte* order and following the consistent view taken by this Court under similar circumstances, the impugned assessment order 20.02.2025 is set aside and the case is remitted back to the 1st respondent for passing fresh orders on merits. Subject to the

petitioner filing a reply to the Show Cause Notice in Form DRC-01 dated 25.11.2024, together with requisite documents to substantiate the case by treating the impugned assessment order dated 20.02.2025 as an addendum to the Show Cause Notice dated 25.11.2024, within a period of thirty (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 shall proceed 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.

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
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C.SARAVANAN J.
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