



WEB COPY

WP No. 6465 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 19-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

**WP No. 6465 of 2026
and WMP No. 7028 of 2026**

P C Bhaskar

..Petitioner(s)

Vs.

The Assistant Commissioner
The Office of the Assistant Commissioner (ST)
Mylapore Assessment Circle,
Integrated Commercial Taxes and
Registration Department Building (South Tower)
Room No.249 II Floor,
Govt. Farm Village,
Nandanam, Chennai – 600 035.

..Respondent(s)

Prayer : This petition has been filed under Article 226 of the Constitution of India, to call for the records relating to the impugned notice of attachment dated 18.12.2025 in Form GST DRC-16 in GSTIN 33AARCS8420L2ZU issued by the Respondent and quash the same.

For Petitioner(s):	Mr.Gautam S.Raman
For Respondent(s):	Mrs.K.Vasanthamala, GA

ORDER

Mrs.K.Vasanthamala takes notice on behalf of the respondents.

2. Having heard the learned counsel for the petitioner and the learned Government Advocate for the respondent, there are no merits in the challenge to the impugned recovery proceedings initiated against the petitioner, who is the



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C.SARAVANAN, J.

Maya

Director of the SRE PARTHASARATHI HOTELS PRIVATE LIMITED
without challenging the Assessment order that preceded the impugned recovery
notice.

3. Accordingly, this writ petition is dismissed with liberty to challenge the
Assessment Order in the manner known to law. Consequently, connected
Miscellaneous Petition is also closed. No costs.

19-02-2026

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

Maya

To

The Assistant Commissioner
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