IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 26-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 6169 of 2026
and W.M.P.Nos.6658 & 6663 of 2026

Tvl.Jeeva Ready Mix Concrete
Rep By its Proprietor K Ezhilirasan
No. 200 / 5C and 201/1C Customs Road
Alagiayanatham Cuddalore-607 109
GSTIN 33AAIPE5062A1ZE

..Petitioner(s)

Vs

1. The State Tax Officer (Inspection-V)
office of the Joint commissioner (ST)
(Intelligence)
Cuddalore Jurisdiction
Station No.1, Vallalar Nagar, Manjakuppam,
Cuddalore District,
Tamil Ndu-607 001
2. Assistant Commissiner ST
Cuddalore Town
No 102 Bharathi Road Manjakuppam,
cuddalore-607 001.

3. The Branch Manager
Indian Bank
Cuddalore branch
Tamil Nadu-607 001

4. The Branch Manager
HDFC Bank,
Cuddalore branch
Tamil Nadu-607 001

..Respondent(s)

Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorarified mandamus calling for the records relating to the order in Form GST DRC 07 dated 02.09.2025 bearing reference No. ZD330925028252J passed by the 1st respondent under section 74 of the CGST / TNGST Acts for the tax period 2024-25 and the subsequent recovery notice under Form GST DRC 13 issued by the second respondent to the 3rd and 4th respondents dated 19.12.2025 and quash the same.

For Petitioner(s): Mr.Vaani Sreekanth Iyer

For Respondent(s): Mrs.K.Vasanthamala
Government Advocate for R1 and R2

Mr.C.Mohan & Mr.M.Kumaresah
for M/s.King and Partridge for R4

ORDER

Mrs.K.Vasanthamala, the learned Government Advocate takes notice for R1 and R2 and Mr.C.Mohan, the learned Counsel takes notice for R4.

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 Respondent.

3. In this Writ Petition, the petitioner has challenged the impugned order dated 02.09.2025 whereby proposal in Show Cause Notice in DRC – 01 dated 18.06.2025 has been confirmed under Section 74 of the respective GST Enactments for the Tax Period April 2024 – March 2025 in the absence of reply

to the Show Cause Notice by the petitioner.

4. The learned counsel for the petitioner submits that as against the tax liability of Rs.2,31,59,758/-, a sum of Rs.31,11,041/- has been recovered directly from the petitioner's bank account on 27.01.2026. The learned counsel for the petitioner fairly concedes that the petitioner had suffered similar orders and the case is remitted back subject to petitioner depositing 10% of the disputed tax. He had also made an endorsement to that effect in the Court bundle which has been extracted hereunder:

> *"Consent to pay 10% tax due subject to verification of amount already recovered."*

5. However, the learned counsel for Government Advocate for 1st and 2nd Respondent is unable to confirm whether the sum of Rs.31,11,041/- which has been recovered will satisfy the 10% requirement that was ordered earlier for other Assessment Orders.

6. Considering the same, the case is remitted back to the 1st Respondent to pass a fresh order on merits subject to the Petitioner depositing 10% of the disputed tax in cash or from the Petitioner's Electronic Cash Register within a period of thirty (30) days from the date of receipt of a copy of this order.

7. In case the aforesaid recovery of Rs.31,11,041/- satisfies 10% requirement, no further pre-deposit will be required. In case the amount recovered already has been adjusted towards pre-deposit for the earlier years, the petitioner shall deposit 10% of the disputed tax.

8. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 18.06.2025 together with requisite documents to substantiate the case by treating the impugned Order dated 02.09.2025 as an addendum to the Show Cause Notice dated 18.06.2025.

9. In case the Petitioner complies with the above stipulations, the Respondent shall proceed to pass a final 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 if any, shall also stand automatically vacated.

10. It is made clear that bank attachment, if any, shall be lifted subject to the Petitioner depositing 10% of the disputed tax as ordered above and the Petitioner not being in arrears of any other amount for any other tax period barring the amount demanded under the impugned Order.

11. In case the Petitioner fails to comply with any of the stipulations, the Respondent is at liberty to proceed against the Petitioner to recover the tax in accordance with law as if this Writ Petition was dismissed *in limine* today.

12. Needless to state, before passing any such order, the Respondent shall give due notice to the Petitioner.

13. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

26-02-2026

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

BKN

To:
1. The State Tax Officer (Inspection-V)
   office of the Joint commissioner (ST) (Intelligence)
   Cuddalore Jurisdiction
   Station No.1, Vallalar Nagar, Manjakuppam,
   Cuddalore District,
   Tamil Ndu-607 001

2. Assistant Commissiner ST
   Cuddalore Town
   No 102 Bharathi Road Manjakuppam, cuddalore-607 001.

C.SARAVANAN, J.

BKN

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