IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 11800 of 2026

and

WMP.Nos.12876 and 12878 of 2026

M/s National Guardian,
Represented by its Proprietor Mario Jude Doyle
No.89,First Floor, MTH Road,
Ambattur Industrial Estate,
Chennai-600 058

..Petitioner(s)

Vs

1. The Assistant Commissioner (ST)
   Ambattur Industrial Estate Assessment Circle,
   Integrated Commercial Taxes Building,
   3rd Floor, Room No.327,
   Nandanam, Chennai-600 035.

2. The Branch Manager
   IDBI Bank, Periyar Nagar Branch,
   Sri Lakshmi, B-26, Karthikeyan Salai,
   Periyar Nagar, Chennai-600 082

..Respondent(s)

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, Calling for the records pertaining to the impugned order dated 18.01.2025 bearing reference

No.ZD330125129833L passed by the 1st respondent under Section 74 of the CGST Act, and quash the same as illegal, arbitrary and unsustainable in law and consequently direct the 2nd respondent bank to forthwith defreeze the petitioners bank account maintained at its Periyar Nagar Branch bearing Account No.0718102000001496 and restore normal banking operations

For Petitioner(s): Mr.A.N.Vijith

For Respondent(s): Mr.TNC.Kaushik
Additional Government Pleader for R1

ORDER

Mr.TNC.Kaushik, learned Additional Government Pleader takes notice for the 1st 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 Additional Government Pleader for the 1st Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated **18.01.2025**, which was preceded by a Show Cause Notice in GST DRC-01 dated **06.02.2024** wherein the Petitioner was called upon to appear for personal hearing. However, the Petitioner had not taken advantage of the same and thus, suffered the impugned Order dated 1**8.01.2025**.

4. It is noticed that the limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 against the impugned Order has already expired. The present Writ Petition has been filed only on **23.03.2026**.

5. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 25**%** of the disputed tax as a condition for *denovo* adjudication.

6. The learned counsel for the Petitioner has also made an endorsement to that effect in the Court bundle, which is extracted hereunder:-

> ***" Accept 25% deposit for quashing the order. A consequential lifting of the Bank Attachment WMP."***

7. In view of the above, the case is remitted back to the 1st Respondent to pass a fresh order on merits subject to the Petitioner depositing 25% 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.

8. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated **06.02.2024** together with requisite documents to substantiate the case by treating the impugned Order dated 18.01.2025 as an addendum to the Show Cause Notice dated **06.02.2024**.

9. In case the Petitioner complies with the above stipulations, the 1st 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 shall be lifted subject to the Petitioner depositing 25% 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 1st 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.

27-03-2026

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

Vv

To

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C.SARAVANAN, J.

VV

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