IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 3267 of 2026
and
W.M.P.Nos.3699, 3703 and 3705 of 2026

Rais Enterprises
Represented by its PARTNER
Mr. MOHAMED ISMAIL SHAHUL HAMEED
No.25/1 and 25/2, Ground Floor,
Brindavan Street, West Mambalam,
Chennai 600 033.

..Petitioner(s)

Vs

1. The State Tax Officer, (ST)
(Formerly Known as Commercial Tax Officer)
ASHOK NAGAR ASSESSMENT CIRCLE,
No.1, Greams Road, Annex Building,
5th Floor, PAPJM Building,
Chennai 600 006.

2. The Deputy Commissioner (ST),
Central – I, No. 1 Greams Road,
3^{rd} Floor, PAPJM Building,
Chennai 600 006.

..Respondent(s)

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for records in Reference Number - ZD 330 325 249 174K/2018-19 dated 28.03.2025 on the file of the 1^{st} Respondent and quash the same as contrary to law, consequently direct the 2^{nd} Respondent to lift the encumbrance of the properties related to RAIS ENTERPRISES (Legal and Trade Names) created by attachment notice in DRC-16 dated 22.12.2025 pertaining to GSTIN: 33 AAR FR0 257 P1ZN/2018-19.

For Petitioner(s): S.Ramanan

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

ORDER

Mr.T.N.C.Kaushik, learned Additional Government Pleader takes notice for the 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 Additional Government Pleader for the Respondent.

3. This is the second round of litigation before this Court. Earlier the Petitioner had suffered an order dated 16.04.2024 in Form GST DRC – 07 pursuant to a Show Cause Notice in Form GST DRC – 01 dated 24.01.2024 for the tax period 2018-2019.

4. The order dated 16.04.2024 was the subject matter of challenge before this Court in W.P.No.22483 of 2024 which came to be disposed of by an order dated 13.08.2024, whereby, the aforesaid order dated 16.04.2024 was set aside and the case is remitted back to the Respondent to pass a fresh order on merits subject to the Petitioner depositing 10% of the disputed tax.

5. It appears that the Petitioner complied with the aforesaid order but also replied and thereafter the impugned order has been passed on 28.03.2025. The Petitioner has now filed this Writ Petition on 19.01.2026 which is now listed today for admission.

6. A reading of the impugned order indicates that it is a detailed order. Although the learned counsel for the Petitioner would submit that impugned order has been passed without giving an opportunity for being heard.

7. Operative portion of the impugned order in Paragraph No.6.1 itself records that the Petitioner was given opportunity to file a reply by 27.11.2024 and fixed the date of personal hearing on 20.11.2024 and thereafter the impugned order has been passed on 28.03.2025. Although a stranger practice has been adopted by the Respondent by fixing the personal hearing on 20.11.2024 and fixing the date of reply as 27.11.2024, nevertheless the order has been passed on 28.03.2025.

8. After taking note of the Petitioner's reply filed pursuant to the order dated 13.08.2024 in W.P.No22483 of 2024, as such there are no grounds to interfere with the impugned order as there are no other procedural irregularities barring the date fixed for personal hearing. Since the order is a detailed order, this Writ Petition is liable to be dismissed.

9. At this stage, the learned counsel for the Petitioner submits that almost 87% of the tax has been recovered.

10. The learned Additional Government Pleader for the Respondents are however unable to confirm the same.

11. Considering the above, liberty is given to the Petitioner to challenge before the Appellate Commissioner subject to the Petitioner depositing another 15% of the disputed tax over and above 10% of the disputed tax that was ordered to be deposited by an order dated 13.08.2024 in W.P.No.22483 of 2024 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.

12. If any amount which has already recovered from the Petitioner as stated above, the Petitioner is directed to furnish a certificate from the Respondents at the time of filing of an appeal before the Appellate Commissioner within a period of thirty days from the date of receipt of a copy of this order.

13. In case the Petitioner complies with the above stipulations, the Petitioner's appeal against the impugned order dated 28.03.2025 shall be entertained and disposed of on merits without further reference to the limitation. The attachment of the petitioner's property shall stands vacated subject to final order to be passed in the proposed appeal filed by the Petitioner.

14. 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.

15. Needless to state, before passing any such order, the Appellate Authority shall give due notice to the Petitioner.

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

11-02-2026

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

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To

1. The State Tax Officer ST
   Formerly Known as Commercial Tax Officer ASHOK NAGAR ASSESSMENT CIRCLE,
   No.1, Greams Road,
   Annex Building,
   5th Floor, PAPJM Building,
   Chennai 06

2. The Deputy Commissioner ST
   Central - I
   No. 1 Greams Road,3rd Floor, PAPJM Building,
   Chennai 600 006.

<u>C.SARAVANAN, J.</u>

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