# IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 04.02.2026

CORAM :

**THE HONOURABLE MR.JUSTICE C.SARAVANAN**

W.P.No.3700 of 2026
and
W.M.P.Nos.4099, 4101, 4103, 4104 and 4106 of 2026

Tvl.Guna Engineering,
(Represented by its Proprietor Gnanasoundar) ... Petitioner

Vs.

1.The Deputy State Tax Officer – 1,
Ambattur Industrial Estate Assessment Circle,
Integrated Commercial Taxes Building,
Fanepet, Nandanam,
Chennai – 600 035.

2.The Assistant Commissioner,
Ambattur Industrial Estate Assessment Circle,
Door No.324, 3rd Floor,
Integrated Building for Commercial Taxes and
Registration Department,
Near (PAO South) Office,
Saidapet Vetrinary Hospital Campus,
Nandanam,
Chennai – 600 035.

3.The Deputy Commissioner (ST),
No.1, 4th floor, Room No.426,
PAPJM Building,
Greams Road,
Chennai – 600 006.

4.The Branch Manager,
Karur Vysya Bank,
No.127, Yadaval ST,
Padi, Chennai,
IFSC KVBL0001754.

5.Tvl.SSN Toolings,
(GSTIN:33DCSPS9260M1ZM)
No.4B, Jeevarathinam 3rd Street,
KSR Nagar, Ambattur,
Chennai, Trivallur,
Tamil Nadu – 600 053.

6.Tvl.UE Press Tools Limited,
GSTIN (33AACCU1480D1ZR)
Plot No.320, Women Industrial Park,
Thirumullaivoyla, Vellanur Village,
Chennai, Tiruvallur,
Tamil Nadu – 600 062. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records on the files of the 1st Respondent herein in Form GST DRC – 07 with Reference No.ZD330424218224U dated 26.04.2024 along with detailed order in GST/33AJGPG0895E1ZG/18-19 dated 26.04.2024, for the tax period APR 2018 – Mar 19 and quash the same.

For Petitioner : Mr.A.P.Karventhan

For Respondents : Mr.V.Prashanth Kiran
Government Advocate
for R1 to R3

**ORDER**

Mr.V.Prashanth Kiran, learned Government Advocate takes notice for R1 to R3.

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 R1 to R3.

3. The Petitioner is before this Court against the impugned Order dated 26.04.2024 passed by the 1st Respondent for the tax period 2018 – 2019, which was preceded by a Show Cause Notice in GST DRC-01 dated 27.12.2023, to which the Petitioner has failed to respond the same.

4. The Petitioner was also issued with Reminder on 17.04.2024, which called upon the Petitioner to file a reply and to appear for a personal hearing. The Petitioner however neither filed any reply nor appeared for the personal hearing fixed on 23.04.2024. Thus, the impugned Order has been passed.

5. 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 27.01.2026.

6. It is further noticed that the Petitioner's bank account was attached by way of issuing a recovery notice in Form GST DRC 13 under Rule 145(1) of the respective GST Rules and the garnishee notices also issued on the customers of Petitioner i.e., 5th and 6th Respondents. The said notice has been issued for the arrears of tax liability for other tax periods as well.

7. The learned counsel for the Petitioner submits that the Petitioner has already paid the tax after the aforesaid Notice in Form GST DRC 13 dated 01.12.2025 was issued.

8. The learned Government Advocate for R1 to R3 is however unable to confirm the same.

9. Under similar circumstances, Orders have been quashed and cases have been remitted back to the Respondent to pass a fresh order on terms subject to such Assessee depositing 25% to 100% of the disputed tax depending upon the length of delay in approaching the Court. I do not find any reason to take a different view in this case.

10. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the case is remitted back to the 1st Respondent to pass a fresh order on merits and the recovery proceedings initiated against the Petitioner with the issuance of Form GST DRC – 13 to various customers of the Petitioner shall be kept in abeyance subject to the Petitioner depositing 50% of the disputed tax for the Assessment Year 2018 – 2019 and subject to the Petitioner discharging the tax liability for the rest of the Assessment Years 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.

11. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 27.12.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 26.04.2024 as an addendum to the Show Cause Notice dated 27.12.2023.

12. 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 shall also stand automatically vacated.

13. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 50% 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.

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 1st Respondent 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.

**04.02.2026**

Neutral Citation: Yes / No
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To:

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2.The Assistant Commissioner,
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**C.SARAVANAN, J.**

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