IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP Nos. 6795, 6801, 6810, 6811, of 2026
&
WMP Nos.7371, 7375, 7391, 7393, 7390,7391, 7393, 7397, 7399, 7408, 7412, 7415 & 7418 of 2026

M/s.GSECURED REALITY PRIVATE LIMITED
Rep by its Director,Chitti Babu Manjula,
Having office at No.2, 4th Floor, Ganga Ishana Apartment,
Jawaharlal Nehru 200ft Inner Ring Road,
Kolathur, Chennai, Tamil Nadu 600082

..Petitioner(s) in all

Vs

The State Tax Officer,
Perambur Assessment Circle,
Commercial Taxes Department,
CT Annex Building, 2nd Floor,
No.1, Greams Road,
Chennai-06.

..Respondent(s)in

WP.Nos.6795,6801, 6811, 6818,6819,6823 & 6834 of 2026 &
1st Respondent in WP Nos.6810 & 6829 of 2026

The Branch Manager
Bank of India
No.25-A, Redhills High Road,
Kolathur, Chennai- 600 099.

.. 2nd Respondent in WP Nos.6810 & 6829 of 2026

Prayer in WP.No.6795 of 2026: This writ petition is filed under Article 226 of the Constitution of India praying for issuance of writ of Certiorarified Mandamus calling for records relating to the impugned DRC-07 order dated.25.09.2024 (ZD330924172085B) for January 2021(FY 2020-21), rectification rejection dt.06.03.2025 (ZD3303250328698, Urgent Arrears Notice consolidating multiple Section 73 demands including the present one,and quash the same and direct the respondent to re-adjudication afresh with personal hearing and reasoned order.

Prayer in WP.No.6801 of 2026: This writ petition is filed under Article 226 of the Constitution of India praying for issuance of writ of Certiorarified Mandamus calling for records relating to the impugned adjudication order in Form GST DRC-07 dated.26.09.2024 bearing reference No.ZD3309241793808, for the tax period November 2020 FY 2020-21 passed by the Respondent along with the connected rectification rejection order dated 06.03.2025 Ref. ZD330325033009T, Urgent Arrears Notice consolidating multiple Section 73 demands including the present one, and quash the same as illegal, arbitrary, non-speaking and violative of the principles of natural justice and statutory provisions and Direct the Respondent to re-adjudicate the proceedings afresh in accordance with law.

Prayer in WP.No.6810 of 2026: This writ petition is filed under Article 226 of the Constitution of India praying for issuance of writ of Certiorarified Mandamus calling for records relating to the impugned order in Form GST DRC-07 dated 22.10.2024, for the tax period October 2020 (FY 2020-21) passed by the 1st Respondent along with the connected Urgent Arrears Notice, dated 05.12.2025 and Form GST DRC-13 Bank Attachment Notice dated 28.08.2025 issued to the 2nd Respondent and quash the same as illegal, arbitrary, non-speaking and violative of the principles of natural justice and statutory provisions; and Direct the 1st Respondent to re-adjudicate the proceedings afresh in accordance with law, after granting the Petitioner a fair and reasonable opportunity of personal hearing.

Prayer in WP.No.6811 of 2026: This writ petition is filed under Article 226 of the Constitution of India praying for issuance of writ of Certiorarified Mandamus calling for records relating to the impugned adjudication order in Form GST DRC-07 dated 25.09.2024 bearing Reference No.ZD330924173988M, for the tax period DEC 2020 FY 2020-21 passed by the Respondent along with the connected rectification rejection order dated 06.03.2025 Ref. ZD330325032945G, and quash the same as illegal, arbitrary, non-speaking and violative of the principles of natural justice and statutory provisions and Direct the Respondent to re-adjudicate the proceedings afresh in accordance with law, after granting the Petitioner a fair and reasonable opportunity.

Prayer in WP.No.6818 of 2026: This writ petition is filed under Article 226 of the Constitution of India praying for issuance of writ of Certiorarified Mandamus calling for records relating to the impugned adjudication order in Form GST DRC-07 dated 25.09.2024 bearing Reference No.ZD330924172420J, for the tax period March 2021 FY 2020-2021 passed by the Respondent along with the connected rectification rejection order dated 06.03.2025 Ref. ZD330325032900U, and quash the same as illegal, arbitrary, non-speaking and violative of the principles of natural justice and statutory provisions and Direct the Respondent to re-adjudicate the proceedings afresh in accordance with law, after granting the Petitioner a fair and reasonable opportunity.

Prayer in WP.No.6819 of 2026: This writ petition is filed under Article 226 of the Constitution of India praying for issuance of writ of Certiorarified Mandamus calling for records relating to the impugned adjudication order in Form GST DRC-07 dated 25.09.24 bearing Reference No.ZD330924172190I, for the tax period February 2021 FY 2020-21 passed by the Respondent along with the connected rectification rejection order dated 06.03.2025 Ref. ZD330325032910T, and quash the same as illegal, arbitrary, non-speaking and violative of the principles of natural justice and statutory provisions and Direct the Respondent to re-adjudicate the proceedings afresh in accordance with law, after granting the Petitioner a fair and reasonable opportunity.

Prayer in WP.No.6823 of 2026: This writ petition is filed under Article 226 of the Constitution of India praying for issuance of writ of Certiorarified Mandamus calling for records relating to the impugned adjudication order in Form GST DRC-07 dated 26.09.24 bearing Reference No.ZD3309241798600, for the tax period March 2021 FY 2020-2021 passed by the Respondent along with the connected rectification rejection order dated 06.03.2025 Ref. ZD330325032684K, Urgent Arrears Notice dated 05.12.2025 consolidating multiple Section 73 demands including the present one, and quash the same as illegal, arbitrary, non-speaking and violative of the principles of natural justice and statutory provisions and Direct the Respondent to re-adjudicate the proceedings afresh in accordance with law, after granting the Petitioner a fair and reasonable opportunity.

Prayer in WP.No.6829 of 2026: This writ petition is filed under Article 226 of the Constitution of India praying for issuance of writ of Certiorarified Mandamus calling for records relating to the impugned order in Form GST DRC-07 dated 26.09.2024 for the tax period September 2020 (FY 2020-21) passed by the 1st Respondent along with the connected Urgent Arrears Notice, dated 05.12.2025 and Form GST DRC-13 Bank Attachment Notice, dated 28.08.2025 issued to the 2nd Respondent and quash the same as illegal, arbitrary, non-speaking and violative of the principles of natural justice and statutory provisions and Direct the 1st Respondent to re-adjudicate the proceedings afresh in accordance with law, after granting the Petitioner a fair and reasonable opportunity.

Prayer in WP.No.6834 of 2026: This writ petition is filed under Article 226 of the Constitution of India praying for issuance of writ of Certiorarified Mandamus calling for records relating to the impugned adjudication order in Form GST DRC-07 dated 25.09.24 bearing Reference No.ZD3309241739307, for the tax period July 2020 FY 2020-2021 passed by the Respondent and quash the same as illegal, arbitrary, non-speaking and violative of the principles of natural justice and statutory provisions and Direct the Respondent to re-adjudicate the proceedings afresh in accordance with law, after granting the Petitioner a fair and reasonable opportunity.

In all WPs

For Petitioner(s): Mr.Maharajan R.

Mr.A.K.H.M.Mohamed Abdul Rasiq

Mr.K.M.Mrithunjayan

For Respondent(s): Ms.Amirta Poonkodi Dinakaran
Govt. Counsel (T)

COMMON ORDER

Orders dated 25.09.2024 and 26.09.2026 are assailed in these writ petitions on the ground of alleged breach of principles of natural justice.

2. Ms. Amirta Poonkodi Dinakaran, learned Government Counsel (Tax), accepts notice on behalf of the respondent(s).

3. The period of limitation for filing an appeal has expired. On instructions, learned counsel for the petitioner agrees to pay 50% of the disputed

tax demand in each writ petition. An endorsement to that effect is made on the bundle.

4. Subject to the condition that the petitioner remits 50% of the disputed tax demand in each writ petition, as agreed to, within thirty days from the date of receipt of a copy of this order, the impugned orders are set aside and the matters are remanded for re-consideration. After providing a reasonable opportunity to the petitioner, fresh orders shall be issued within three months from the date of remittance of 50% of the disputed tax demand in each writ petition. In view of the impugned orders being set aside, the attachment, if any, of the bank account of the petitioner shall stand raised.

5. The writ petitions are disposed of on the above terms. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

11-06-2026

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

KAL

To

1. The State Tax Officer,
Perambur Assessment Circle,
Commercial Taxes Department,
CT Annex Building, 2nd Floor,
No.1, Greams Road,
Chennai-06.

2. The Branch Manager
Bank of India
No.25-A, Redhills High Road,
Kolathur, Chennai- 600 099.

SENTHILKUMAR RAMAMOORTHY, J.

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