IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP Nos. 7234 & 7242 of 2026
AND
WMP NO. 7831 OF 2026,WMP NO. 7826 OF 2026,WMP NO. 7832 OF 2026,WMP NO. 7823 OF 2026,

In WP.No.7234 of 2026:

Tvl Bhavana Enterprises
Rep by its proprietor P.Balamurugan,
SF No. 58,61,62/2,
Silk Garden,
Kaniyampoondi,
Avinashi Taluk,
Tiruppur - 641 663

..Petitioner(s)

Vs

1. Assistant Commissioner/assistant Commission(st)(fac)
   Gandhi Nagar Assessment circle
   No.16, Emperor Buildings, Indhira Nagar
   Tiruppur-641 603

2. Deputy Commissioner (st)
   O/o. the Deputy Commissioner ST,Kumaran Road, Backside to Indian Oil Petroleum Bunk, 1st Floor, CT Integrated Building, Tiruppur 641 601

3. The Branch Manager
   IDBI Bank Limited,112/23, Vela Towers, Indira Nagar, 1st Street, Avinashi Road, Tirupur 641 603 .Respondents

PRAYER : Writ Petition is filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorarified Mandamus to call for the records pertaining to the proceedings and order bearing Ref.No.ZD3302252697952 GSTIN.33AFKPB2602L1ZU dated 24.2.2025 and 26.2.2025 respectively issued by the 1st Respondent quash the same and consequently direct the 1st Respondent to lift the attachment of the Bank accounts pertaining to the Petitioners savings bank and current accounts bearing Nos.0113102000081670 and 0113104000436793 respectively held in the 3rd Respondent Bank and further a direct the 2nd Respondent to lift the attachment and sale of Petitioner immovable property in SF Nos.130/1, 130/2 located at Velampalayam Tiruppur and in SF Nos.215,309/4 located at Mavooreddipatti, Namakkal issued vide FORM GST DRC-16 dt.10.11.2025

In WP No. 7242 of 2026:

Tvl Bhavana Enterprises
Rep by its proprietor P.Balamurugan,
SF No. 58,61,62/2,
Silk Garden,
Kaniyampoondi,
Avinashi Taluk,
Tiruppur - 641 663

..Petitioner(s)

Vs

1. Assistant Commissioner/assistant Commission(st)(fac)

2. Deputy Commissioner (ST)
O/o. the Deputy Commissioner ST,Kumaran Road, Backside to Indian
Oil Petroleum Bunk, 1st Floor,
CT Integrated Building, Tiruppur 641 601

3. The Branch Manager
IDBI Bank Limited,112/23, Vela Towers, Indira Nagar, 1st Street,
Avinashi Road,
Tirupur 641 603 ..Respondent(s)

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For Petitioner(s): Ms.M N Sumathy
(in both the cases)

For Respondent(s): Mr.C.Harsharaj
(in both the cases) Special Government Pleader for R1 & R2

COMMON ORDER

Mr.C.Harsharaj. learned Special Government Pleader takes notice for the Respondents 1 and 2.

2. These Writ Petitions are disposed of at the time of admission itself with the consent of the learned counsel for the Petitioner and the learned Special Government Pleader for the Respondent.

3. In these Writ Petitions, the Petitioner has challenged the respective impugned Assessment orders, passed for the respective tax periods which were preceded by the respective Show Cause Notices in DRC-01 as detailed below:-

Sl.No	W.P.Nos	Tax Period	Date of Show Cause Notice	Date of Impugned Assessment Order
1	7234/2026	2020-2021	25.11.2024	24.02.2025 & 26.02.2025
2	7242/2026	2019-2020	20.05.2024	27.08.2024

4. The aforesaid Show Cause Notices were not replied by the Petitioner and thus, the Petitioner has suffered the respective impugned Assessment orders.

5. The case of the Petitioner appears to be that Petitioner filed an application for cancellation of Registration on 10.03.2020 and that, by an order dated 26.11.2021 in Form GST Reg-19, the Petitioner's registration was also cancelled with effect from 01.08.2021 and that the Petitioner was unaware of the proceedings.

6. That apart, it is submitted that the Petitioner came to know about the impugned proceedings only after notice of attachment for sale of immovable property/movable property were issued on 10.11.2025 in Form GST Reg 16.

7. Learned Counsel for the Petitioner further submits that part of the tax liability has also been recovered from the Petitioner.

8. Learned Counsel for the Respondent is, however, unable to confirm the same.

9. At this stage, the learned Counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 50% of the disputed tax confirmed by the impugned order dated 27.08.2024 for the tax period 2019-2020 and 25% of the disputed tax confirmed by an order dated 24.02.2025 for the tax period 2020-2021 as a condition for *denovo* adjudication. However, he would further submits that the amount already recovered may be adjusted towards the pre-deposit.

10. The learned counsel for the Petitioner has also made the following endorsement to that effect that the Petitioner will pre-deposit of the disputed tax in the Court bundle which have been extracted hereunder:-

> ***"Agreed to pay 25% of the tax liability".***
> *(In WP.No.7234/2026)*
>
> ***"Accepted to pay 50% of the tax liability".***
> *(In WP.No.7242/2026)*

11. Considering the fact that the Petitioner had failed to respond to the respective Show Cause Notices and following the consistent view taken by this Court under similar circumstances, the cases are remitted back to the concerned

Respondent/original Authority subject to the Petitioner depositing 50% of the disputed tax confirmed by the impugned order dated 27.08.2024 for the tax period 2019-2020 and 25% of the disputed tax confirmed by an order dated 24.02.2025 for the tax period 2020-2021 in cash or from the Petitioner's Electronic Cash Register within a period of (30) thirty days from the date of receipt of copy of this order .

12. Within such time, the Petitioner shall also file a reply to the Show Cause Notices in GST DRC-01 dated 25.11.2024 and 20.05.2024 together with requisite documents to substantiate the case by treating the impugned Orders dated 24.02.2025 & 26.02.2025 and 27.08.2024 as an addendum to the Show Cause Notices dated 25.11.2024 and 20.05.2024.

13. In case the Petitioner complies with the above stipulations, the concerned Respondent/original Authority shall proceed to pass final orders 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.

14. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 25% and 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.

15. All recovery proceedings shall be kept in abeyance including the proposed sale of the immovable properties subject to Petitioner complying with the above terms.

16. In case the Petitioner fails to comply with any of the stipulations, the concerned Respondents are 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.

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

18. These Writ Petitions stand disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

05-03-2026

Neutral Citation: Yes/No
GV

C.SARAVANAN J.

GV

To
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   Gandhi Nagar Assessment circle
   No.16, Emperor Buildings, Indhira Nagar
   Tiruppur-641 603
2. Deputy Commissioner (st)
   O/o. the Deputy Commissioner ST,Kumaran Road, Backside to Indian Oil Petroleum Bunk, 1st Floor, CT Integrated Building, Tiruppur 641 601

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   IDBI Bank Limited,112/23, Vela Towers, Indira Nagar, 1st Street, Avinashi Road, Tirupur 641 603

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   O/o. the Deputy Commissioner ST,Kumaran
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   1st Floor, CT Integrated Building, Tiruppur 641
   601

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   641 603

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