IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 23.03.2026

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.10688 of 2026
and
W.M.P.Nos.11610, 11614 and 11615 of 2026

Mundlapatti Inder Raju Sai Vineeth
S/o Inder Raju
Proprietor of M/s. Tvl.The Green Turf
No.23/6 First Main Road
Jawahar Nagar
Chennai 600 082. … Petitioner

Vs

1. The Deputy State Tax Officer
   Perambur Assessment Circle
   No.1 PAPJM Annexure Building
   Greams Road
   Chennai 600 006.

2. The Branch Manager
   Bank of Baroda
   1441, 1st Main Road, Jawahar Nagar
   Chennai 600 082. … Respondents

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 impugned assessment orders dated 13.03.2024 in GSTIN:

GSTIN:33GARPS2202F2ZQ/2018-19 passed by the first respondent and quash the same and direct the first respondent to Defreeze or lift the attachment of bank account i.e., A/c.No.69460500000020 of the Recovery notice dated 2.1.2026 issued to the second respondent.

For Petitioner : Mr.N.Saravanan

For Respondent : Mr.TNC.Kaushik
Additional Government Pleader
for R.1

- - - - -

ORDER

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

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 13.03.2024, which was preceded by a Show Cause Notice in GST DRC-01 dated 07.09.2023, wherein the Petitioner was called upon to file a reply and to appear for a personal hearing. However, the Petitioner did not take

advantage of the same and has thus suffered the impugned Order dated 13.03.2024.

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 long before. However, the present Writ Petition has been filed only on 12.03.2026.

5. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 50% of the disputed tax as a condition for *denovo* adjudication and he has also made an endorsement to that effect in the Court bundle, which has been extracted hereunder:-

> *"Ready and willing to deposit 50% of the amount in the impugned order"*.

6. Recording the above consent given by the Petitioner, the case is remitted back to the first Respondent to pass a fresh order on merits subject to the Petitioner depositing 50% 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.

7. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 27.09.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 13.03.2024 as an addendum to the Show Cause Notice dated 27.09.2023.

8. In case, the Petitioner complies with the above stipulations, the first 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.

9. 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.

10. In case the Petitioner fails to comply with any of the stipulations, the first 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.

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

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

23.03.2026

jai

Neutral Citation : Yes / No

To

1. The Deputy State Tax Officer
   Perambur Assessment Circle
   No.1 PAPJM Annexure Building
   Greams Road
   Chennai 600 006.

C. SARAVANAN, J

jai

W.P.No.10688 of 2026

23.03.2026