IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 17.02.2026

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.5481 of 2026
and
W.M.P.No.5988 of 2026

M/s. Quick Step Carrgo,
Represented by its Partner J Yuvaraj,
Having office at; No.25/61, Vadamalai Street,
Purusaiwalkam, Chennai – 600 007. ... Petitioner

Vs.

1. Assistant Commissioner (ST)
   Purasawakkam Assessment Circle,
   F-50, 1st Floor, 1st Avenue,
   Anna Nagar (East), Chennai – 600 102.

   Currently having office at; No.1, PAPJM Annexure Building,
   3rd Floor, Greams Road, Chennai – 600 006.

2. Deputy Commercial Tax Officer,
   Purasawakkam Assessment Circle,
   F-50, 1st Floor, 1st Avenue,
   Anna Nagar (East), Chennai – 600 102.

3. The Branch Manager,
   Development Bank of Singapore
   3rd Floor Fort House,
   221 Dr. D.N. Road, Fort,
   Mumbai – 400 001.

4. The Branch Manager,
State Bank of India,
No.271, Purasawalkam High Road,
Chennai – 600 007. ... Respondents

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records on the file of the 2nd Respondent and quash the Impugned Order passed under Section 74 of Tamil Nadu Goods and Service Tax Act, 2017/Central Goods and Service Tax Act, 2017 including the Summary of the Order in Form GST DRC-07 both dated 24.07.2023 and having Reference Number: ZD330723102377M and its annexure dated 24.07.2023 in GSTIN/33AAAFQ8671R1ZJ/2021-22 passed by the 2nd Respondent for F.Y. 2021-22 and consequently directing the 1st Respondent to lift the Bank attachment of the Petitioner's current account No 826210151986 held with the 3rd Respondent and Petitioner's current account Nos. 35584124294 and 41502745711 held with the 4th Respondent.

For Petitioner : Mr.E.Abdul Wajith

For R1 and R2 : Mr.T.N.C.Kaushik
Additional Government Pleader

ORDER

Mr.T.N.C.Kaushik, learned Additional Government Pleader, takes notice for R1 and R2.

2. With the consent of the learned counsel for the petitioner and the learned Additional Government Pleader for R1 & R2, this writ petition is being disposed of at the time of admission.

3. In this writ petition, the petitioner has challenged the impugned Order dated 24.07.2023 along with the summary order passed by the 2nd respondent for the tax period 2021-2022, and has sought a direction to the 1st Respondent to lift the attachment of the petitioner's bank account.

4. The learned counsel for the petitioner would submit that the petitioner has agreed to deposit the entire disputed tax confirmed by the impugned order as a condition for *de novo* adjudication. The learned counsel also made an endorsement in the bundle to the following effect:

17-02-2026.

It is humbly submitted that the impugned order dated. 24.07.23, may be remitted back with the condition by this hon'ble Court and agreed to comply with the order of this Hon'ble Court

Counsel for petitioner
E. Abdul Wajith. ([illegible])

5. Recording the submission and endorsement made by the learned counsel for the petitioner, the case is remitted back to the 2nd respondent to pass a fresh order on merits, subject to the petitioner depositing the entire disputed tax confirmed by the impugned Order dated 24.07.2023 in cash 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.

6. Within such time, the petitioner shall also file a reply to the impugned Show Cause Notice dated 22.08.2022 together with requisite documents to substantiate the case by treating the impugned Order dated 24.07.2023 as an addendum to the said notice.

7. Subject to the petitioner complying with the above stipulations, the 2nd respondent shall proceed to pass fresh order on merits, within a period of three (3) months of such reply / pre-deposit.

8. It is needless to state that, before passing any such order, the petitioner shall be heard.

9. The attachment of the petitioner's bank account shall also stand

automatically raised/vacated, subject to the petitioner complying with the above stipulations.

10. It is made clear that bank attachment shall be lifted, subject to the deposit of the entire 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.

11. In case the petitioner fails to comply with any of the stipulations, the respondent department 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.

12. This Writ Petition stands disposed of with the above directions. Consequently, the connected miscellaneous petition is closed. No costs.

17.02.2026

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Neutral Citation : Yes / No

To

1. The Assistant Commissioner (ST)
   Purasawakkam Assessment Circle,
   No.1, PAPJM Annexure Building,
   3rd Floor, Greams Road, Chennai – 600 006.

2. The Deputy Commercial Tax Officer,
   Purasawakkam Assessment Circle,
   F-50, 1st Floor, 1st Avenue,
   Anna Nagar (East), Chennai – 600 102.

3. The Branch Manager,
   Development Bank of Singapore
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   No.271, Purasawalkam High Road,
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C.SARAVANAN, J.

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