IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 26-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 6516 of 2026
and
WMP NO. 7094 OF 2026 and WMP NO. 7091 OF 2026

M/s Subha Anandham Surgicals
Represented by its Partner K.Kavitha
11A-3, Hospital Road,
Cuddalore 607 001

..Petitioner(s)

Vs

The State Tax Officer (ST)
Office of the Commercial Tax officer,
Cuddalore Town Assessment Circle,
Cuddalore.

..Respondent(s)

Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorari calling for the records of the Respondent in the Impugned Order in GSTIN 33ADIFS5876K1ZG /2020 -2021 dated 31.01.2025 along with consequential order in form DRC-07 bearing a Ref No ZD330125306258Q dated 31.01.2025 for the Period 2020- 2021 to quash the same.

For Petitioner(s): Mr. Vignesh Kumar .K

For Respondent(s): Ms.Amirtha Poonkodi Dinakaran,
Government Advocate

ORDER

Ms.Amirtha Poonkodi Dinakaran, the learned Government Advocate takes notice for the 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 Government Advocate for the Respondent.

3. In this Writ Petition, the petitioner has challenged the impugned order dated 31.01.2025 passed for the Tax Period 2020 – 2021 whereby, proposal in Show Cause Notice in DRC – 01 dated 25.11.2024 has been confirmed in the absence of a reply under Section 74 of the respective GST Enactments.

4. By the impugned Assessment Order, the following demand has been confirmed as against the petitioner:

S.No	Description	SGST	CGST	IGST	CESS	Total
1	Total tax due in (Under declaration of output tax) + (Excess Claim of ITC) above	821162	821162	259836	0	1902160
2	Interest	632137	632137	200024	0	1464298
3	Penalty on amount in S.No.1	82116	82116	25984	0	190216
4	Late fee	49000	49000	0	0	98000
5	**Total (1+2+3+4)**	**1584415**	**1584415**	**485844**	**0**	**3654674**

5. The specific case of the petitioner is that after the impugned order was passed on 31.01.2025, on 30.07.2025, the petitioner's bank accounts were attached and that a sum of Rs.35,25,557/- has been recovered and that on 17.12.2025, a letter has also been issued to that effect. A reference is made to the communication issued by the respondent on 17.12.2025 wherein it has been stated as under:

> *" Bank attachment was issued to you in the reference cited relates to Tvl.SUBHA ANANDHAM SURGICALS (PAN No. of the entity: ADIFS5876K Partner Name & PAN: SUBRAMANIAN NATARAJAN & AAQPS9380P, Partner Name & PAN: ANANDAM S/o.MURUGA & CLDPA9859H, Partner Name & PAN: KAVITHA D/o.KANNAN & ARVPK1563E). In this regard an arrear amount fully collected and set off the arrear amount to arrear dues for the year 2020-21. Hence the attachment of the bank account with your branch made as per this office recovery notice in Form 'DRC 13' hereby released without any condition.*

6. *Prima facie,* there are indications that the entire disputed tax has been recovered in pursuant to the recovery notice in Form GST DRC – 13 issued to the petitioner on 10.12.2025.

7. Hence, the case is remitted back to the respondent to pass a fresh order on merits, subject to the Petitioner filing a reply to the Show Cause Notice in Form GST DRC-01 dated 25.11.2024 together with requisite documents to

substantiate the case by treating the impugned Order dated 31.01.2025 as an addendum to the Show Cause Notice dated 25.11.2024, within a period of 30 days from the date of receipt of a copy of this order.

8. In case the Petitioner complies with the above stipulation, the 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.

9. In case the Petitioner fails to comply with the above stipulation, the impugned order dated 31.01.2025 passed by the respondent in GST Form DRC – 07 shall stand confirmed, as if this Writ Petition was dismissed *in limine* today.

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

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

26-02-2026

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

BKN

To:

The State Tax Officer (ST)
Office of the Commercial Tax officer,
Cuddalore Town Assessment Circle,
Cuddalore.

C.SARAVANAN J.

BKN

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