



WEB COPY

WP No. 7786 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

**WP No. 7786 of 2026
and W.M.P.Nos.8386 & 8388 of 2026**

Aadarsh Surana
S/o.Sudhir Kumar surana.A,
F 201 Taisha Housing Society Natesan Nagar 2
Main Road Kalamman Koil Street,
Virugambakkam Chennai - 600092.

..Petitioner(s)

Vs

1. Deputy Commission (ST)
Tambaram Zone
4th floor, PAPJM Building
Greens Road
Chennai-600 006
2. Karur Vysya Bank
Plot No 21, Door No,85, Kalamman Kovil
Street,Chinmaya Nagar, Chennai,Chennai - 600
092.
3. The Branch Manager, City Union Bank
No. 42, Dr. Rajendra Prasad Road,Nehru Nagar,
Chrompet,Chennai - 600 044.

..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 relating to the
impugned order bearing reference Number GSTIN:
33AAALCA0402C1ZK/Apr-2019 to March-2020 dated 24.11.2025 passed by
the 1st respondent, quash the same



For Petitioner(s): Mr.Pawan Jhabakh

For Respondent(s): Mrs.K.Vasanthamala,
Government Advocate for R1

ORDER

Mrs.K.Vasanthamala, learned Government Advocate takes notice for the 1st 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. The petitioner who was a formal Director of a Company by name M/s.Amarprakash Property Management Services Private Limited, is before this Court against the impugned recovery notice dated 24.11.2025, seeking to attach the petitioner's bank account.

4. The case of the petitioner is that the petitioner seized to be the Director of the aforesaid company with effect from 18.06.2019. The pe titioner has also



filed a copy of Form DIR -12 to substantiate the same which indicates that the petitioner seized to be the Director of the said company with effect from 18.06.2019.

5. The petitioner appears to have made out a *prima facie* case on merits. Under similar circumstances, cases have been remitted back to the respondent to pass fresh order by treating the impugned order as a notice under Section 89 of the respective GST Enactments.

6. Reference was made to the order of this Court in ***Subir ghosh Vs. Deputy Commissioner (ST) (FAC)*** reported in ***(2025) 180 taxmann.com 149 (Madras)***.

7. Considering the same, the case is remitted back to the 1st Respondent to pass a fresh order on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months from the date of receipt of a copy of this order. Pending such exercise, the recovery proceedings shall be kept in abeyance and the attachment of petitioner's bank account shall stands lifted.

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



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

25-02-2026

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

BKN



To:

1. Deputy Commission (ST)
Tambaram Zone
4th floor, PAPJM Building
Greaves Road
Chennai-600 006



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C.SARAVANAN, J.

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