IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 17.02.2026

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THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.6057 of 2026
and
W.M.P.Nos.6565, 6566 & 6569 of 2026

Alpha Engineering Company,
Represented by its Authorised Signatory,
R Krishnamurthy
GSTIN: 33AGLPM7975K1ZO
No.1, NA, Anna Street Ehiamman Nagar,
Chennai, Tamil Nadu – 600062 ... Petitioner

Vs.

1. The State Tax Officer (FAC)
Thirumullaivoyal Assessment Circle Station
Office at D.No.32 Room No.114,
1st Floor, Tiruvallur Division,
Integrated Commercial Tax Offices Building,
Elephant Gate Bridge Road, Vepery
Chennai – 600 003.

2. The Deputy Commissioner (State Tax)
Avadi Zone,
Integrated Commercial Tax Offices Building,
No.126, Elephant Gate Bridge Road,
Chennai – 600 003.

3. The Branch Manager,
Indian Bank, 61, Chennai
Tiruvellore High Road,
Thirumullaivayil,
Chennai – 600 062. ... Respondents

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records of the 1st Respondent, leading to the issuance of the Impugned Order dated 24.07.2024 bearing GSTIN: 33AGLPM7975K1ZO/2019-20 in Form GST DRC-07 for the FY: 2019-2020 passed by the 1st Respondent along with Form GST DRC-13 Bank Attachment Notice dated 03.09.2025 issued to the 3rd Respondent Bank and quash the same as illegal, arbitrary, non-speaking and violative of principles of natural justice and statutory provisions and consequently direct the respondent to conduct a fresh de novo adjudication in accordance with law, after granting the petitioner a reasonable and effective opportunity of personal hearing to submit objections, considering all documentary evidences, reconciliation statements, and statutory compliance.

For Petitioner : Mr.A.Athimoolam

For Respondents : M/s.P.Selvi
Government Advocate

ORDER

M/s.P.Selvi, learned Government Advocate, takes notice for the respondents.

2. With the consent of the learned counsel for the petitioner and the learned Government Advocate for the respondents, 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 24.07.2024 passed by the 1st respondent for the tax period 2019 - 2020.

4. By the impugned order, the demand proposed in the Show Cause Notice in DRC-01 dated 25.05.2024 has been confirmed, as the petitioner failed to reply to the said notice.

5. It is noticed that the statutory limitation for filing an appeal under Section 107 of the respective GST enactments, against the impugned order has already expired. The present writ petition has been filed only on 14.02.2026.

6. The learned counsel for the petitioner would submit that a sum of Rs.7,62,791/- has already been recovered from the petitioner’s bank account towards the tax liability.

7. The Learned Government Advocate for the respondents is, however, unable to confirm the same.

8. The learned counsel for the petitioner would submit that the petitioner is willing to deposit another 50% of the disputed tax confirmed by the impugned order dated 24.07.2024, and therefore, the learned counsel seeks one opportunity for *de novo* adjudication. The learned counsel also made an endorsement in the bundle as follows:

"The petitioner is willing to deposit 50% of the tax amount alleged in Impugned Order"

9. The Learned Government Advocate for the respondents has no objection to the same.

10. Considering this position, the case is remitted back to the 1st respondent to pass a fresh order on merits, subject to the petitioner depositing 50% of the disputed tax confirmed by the impugned order dated 24.07.2024 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.

11. Within such time, the petitioner shall also file a reply to the impugned Show Cause Notice dated 25.05.2024 together with requisite documents to substantiate the case by treating the impugned Order dated

24.07.2024 as an addendum to the said notice.

12. Subject to the petitioner complying with the above stipulations, the 1st respondent shall proceed to pass fresh order on merits and in accordance with law, as expeditiously as possible, preferably within a period of three (3) months of such reply / deposit.

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

14. The attachment of the petitioner's bank account shall also stand automatically raised/vacated, subject to the petitioner complying with the above stipulations.

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

16. In case the petitioner fails to comply with any of the stipulations,

the 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. This writ petition stands disposed of with the above directions. Consequently, connected miscellaneous petitions are closed. No costs.

17.02.2026

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Neutral Citation : Yes / No

To

1. The State Tax Officer (FAC)
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   1st Floor, Tiruvallur Division,
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2. The Deputy Commissioner (State Tax)
   Avadi Zone,
   Integrated Commercial Tax Offices Building,
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C.SARAVANAN, J.

raja

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