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W.P.Nos.8076, 8082, 8107 and 8111 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 27.02.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.8076, 8082, 8107 and 8111 of 2026

and

W.M.P.Nos.8739, 8740, 8743, 8744, 8767, 8768, 8968, 8776 and 8777 of 2026

W.P.No.8076 of 2026:-

Focus View,
Represented by its Partner
R.S.Neeraj

... Petitioner

Vs.

The Deputy State Tax Officer – 1,
Alagapuram Assessment Circle,
Salem, Tamil Nadu.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records in GSTIN No.33AACFF3472B1Z0/2021-22 on the files of the Respondent, quash the impugned order dated 19.07.2024 with the reference No.ZD330724236680G for the FY 2021-22, and direct the Respondent to pass orders afresh after giving an opportunity of hearing to the Petitioner firm.



W.P.Nos.8076, 8082, 8107 and 8111 of 2026

W.P.No.8082 of 2026:-

Focus View,
Represented by its Partner
R.S.Neeraj

... Petitioner

Vs.

The Deputy State Tax Officer – 1,
Alagapuram Assessment Circle,
Salem, Tamil Nadu.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records in GSTIN No.33AACFF3472B1Z0/2020-21 on the files of the Respondent, quash the impugned order dated 19.07.2024 with the reference No.ZD330724234178D for the FY 2020-21, and direct the Respondent to pass orders afresh after giving an opportunity of hearing to the Petitioner firm.

W.P.No.8107 of 2026:-

Focus View,
Represented by its Partner
R.S.Neeraj

... Petitioner

Vs.

1.The Deputy State Tax Officer – 1,
Alagapuram Assessment Circle,
Salem, Tamil Nadu.



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2.The Branch Manager,
DBS Bank, Swarnapuri Branch 49 A,
Advaitha Ashram Rd, Opp.New Bus Stand Road,
Swarnapuri, Salem,
Tamil Nadu – 636 004.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records in the impugned order dated 18.04.2024 with the reference No.ZD3304241412030 for the FY 2018-19 in the files of the First Respondent, quash the same and direct the First Respondent to pass orders afresh after giving an opportunity of hearing to the Petitioner firm.

W.P.No.8111 of 2026:-

Focus View,
Represented by its Partner
R.S.Neeraj

... Petitioner

Vs.

The Deputy State Tax Officer – 1,
Alagapuram Assessment Circle,
Salem, Tamil Nadu.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records in GSTIN No:33AACFF3472B1Z0/2019-20 on the files of the Respondent, quash the impugned order dated 19.07.2024 with the reference No.ZD330724233467B for the FY 2019-20, and direct the Respondent to pass orders afresh after giving an opportunity of hearing to the Petitioner firm.



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For Petitioner : M/s.Z.Shabeer
(in all W.Ps)

For Respondent : Mrs.P.Selvi
(in all W.Ps) Government Advocate

COMMON ORDER

Mrs.P.Selvi, learned Government Advocate takes notice for the Respondents.

2. These Writ Petitions are 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 Respondents.

3. The Petitioner has challenged the following orders as detailed below:-

Sl.Nos.	W.P.Nos.	Tax Period	Date of Impugned order	Date of Show Cause Notice
1	W.P.No.8076 of 2026	2021-2022	19.07.2024	13.05.2024
2	W.P.No.8082 of 2026	2020-2021	19.07.2024	13.05.2024
3	W.P.No.8107 of 2026	2018-2019	18.04.2024	28.12.2023
4	W.P.No.8111 of 2026	2019-2020	19.07.2024	13.05.2024



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4. The impugned orders have been passed since the Petitioner has failed to respond to the respective Notices in Form GST DRC – 01.

5. The learned counsel for the Petitioner submits that the Petitioner was unaware of the respective impugned orders as also the impugned Notices that preceded the respective impugned orders and has thus suffered the respective impugned orders.

6. It is submitted that the Petitioner became aware of the respective impugned orders only after the recovery proceedings were initiated after the Petitioner's bank account was attached and a sum of Rs.3,66,973/- was recovered.

7. In this connection, a reference was made to payment receipt of GST challan dated 19.01.2026, a total sum of Rs.3,66,973/- towards the tax amount of Rs.3,26,924/- and towards interest amount of Rs.40,049/-.

8. The learned Government Advocate for the 1st Respondent is however unable to confirm whether the aforesaid tax payment receipt dated



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19.01.2026 which is relating to any of the tax periods for which the tax demand has been confirmed vide the respective impugned orders.

9. Considering the above, the impugned orders are quashed and the cases are remitted back to the 1st 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.

10. It is informed that a sum of Rs.30,98,969/- is marked as lien and the same may be lifted from the Petitioner's bank account.

11. Considering the same, the attachment of the Petitioner's bank account shall stands lifted subject to adjustment of Rs.5,00,000/- from the aforesaid amount. Thereafter, the Petitioner shall establish that the recovery made on 19.01.2026 for a sum of Rs.3,66,973/- was appropriated towards the Petitioner's bank account.

12. In case the Petitioner is establishes the same, the Petitioner shall deposit another sum of Rs.2,50,000/- in cash within a period of thirty



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(30) days from the date of receipt of a copy of this order.

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13. Within such time, the Petitioner shall also files a replies to the respective Show Cause Notices in GST DRC-01 together with requisite documents to substantiate the case by treating the respective impugned Orders as an addendum to the respective Show Cause Notices.

14. In case the Petitioner complies with the above stipulations, the 1st 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.

15. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing a sum of Rs.2,50,000/- 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 respective impugned Orders.



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16. In case the Petitioner fails to comply with any of the stipulations, the 1st Respondent is at liberty to proceed against the Petitioner to recover the tax in accordance with law as if these Writ Petitions were dismissed *in limine* today.

17. Needless to state, before passing any such order, the 1st Respondent shall give due notice to the Petitioner.

18. These Writ Petitions stand disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

27.02.2026

Neutral Citation: Yes / No
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Salem, Tamil Nadu.
 - 2.The Branch Manager,
DBS Bank, Swarnapuri Branch 49 A,
Advaitha Ashram Rd, Opp.New Bus Stand Road,
Swarnapuri, Salem,
Tamil Nadu – 636 004.



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C.SARAVANAN, J.

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