



WEB COPY

WP No. 8108 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27-02-2026

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THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 8108 of 2026

and

W.M.P.Nos.8769, 8770, 8778, 8779, 8780 and 8781 of 2026

Alur Jayakumar
No.2 And 4, Madhavan Street,
Sundarambal Nagar,
Tambaram, Chennai-600 047.
Tamilnadu

..Petitioner(s)

Vs

1. Commercial Tax officer/State Tax officer,
Tambaram Assessment circle,
Room No.107A, 1st floor,
No.46, Mylapore Taluk office Building,
Pasumpon Muthuramalingam Salai,
Green ways Road, RA Puram,
Chennai-28.
2. Deputy Commissioner (ST), Tambaram Zone,
4th floor, PAPJM Building,
Greens Road, Chennai.
3. The Branch Manager,
IDBI Bank,
Old No.16, New No.24, Devi Arihant,
2, Dr Nair Rd, T. Nagar, Chennai, Tamil Nadu.
4. The Branch Manager
HDFC Bank Ltd
Chitlapakkam Branch
HDFC Bank Ltd
No 79a, Rajendra Prasad Road, Nehru Nagar,
Chrompet, Chennai, Tamil Nadu.



5. The Branch Manager,
ICICI Bank Ltd,
No.2 And 4, Madhavan Street,
Gst Road, Sundarambalnagar,
Tambaram Sanitorium – 600 047.

..Respondent(s)

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records in the file of the Respondent and quash the Impugned Order under Section 74 of the 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 30.10.2025 and having Reference Number ZD331025345437K and its annexure dated 30.10.2025 in GSTIN:33AAMPJ9155B2ZS / 2018-19 passed by the First Respondent for the FY 2018-19.

For Petitioner(s): Ms.Abirami for
Mr.N.V. Balaji

For Respondent(s): Ms.Amirtha Poonkodi Dinakaran
Government Advocate
for R1 and R2

Mr.C.Mohan and
Ms.Rexy Josephine Mary for
M/s.King and Partridge
for R4

ORDER

Ms.Amirtha Poonkodi Dinakaran, learned Government Advocate takes notice for R1 and Mr.C.Mohan and Ms.Rexy Josephine Mary for M/s.King and Partridge takes notice for R1 and R2.



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 R1 and R2 and the learned counsel for R4.

3. The Petitioner is before this Court against the impugned order dated 30.10.2025, whereby, proposal in Form GST DRC - 01 dated 30.06.2025 has been confirmed for the tax period 2018-2019 in a absence of a reply to the same under Section 74 of the respective GST enactments.

4. The learned counsel for the Petitioner submits that already a sum of Rs.7,04,218/- (Rs.3,52,109/- towards SGST and Rs.3,52,109/- towards CGST) of the disputed tax has been recovered from the Petitioner's Electronic liability register.

5. The learned Government Advocate for R1 and R2 has however unable to confirm the same.

6. Under similar circumstances, Orders have been quashed and cases have been remitted back to the Respondent to pass a fresh order on terms subject to such Assessee depositing 25% to 100% of the disputed tax depending upon the length of delay in approaching the Court. I do not find any reason to take a different view in this case.



7. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the case is remitted back to the 1st Respondent to pass a fresh order on merits subject to the Petitioner filing a proper reply to the Show Cause Notice in Form GST DRC – 01 dated 30.06.2025 together with requisite documents to substantiate the case within a period of thirty (30) days from the date of receipt of a copy of this order.

8. 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.

9. It is made clear that bank attachment shall be lifted subject to the Petitioner filing a proper reply as ordered above and the Petitioner not being in arrears of any other amount for any other tax period.

10. 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 this Writ Petition was dismissed *in limine* today.



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

12. This Writ Petition stands disposed of with the above observations.

No costs. Connected Writ Miscellaneous Petitions are closed.

27-02-2026

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

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To

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