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WP No. 7990 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 02-03-2026

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THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 7990 of 2026

AND

WMP No. 8645/2026, WMP.No. 8646/2026,

WMP.No. 8648/ 2026, WMP No. 9170 /2026

Govindarajan Loganathan
Proprietor of Ms Sankavi Enterprises, 16/2,
VikashiniIllum, Poombhuhar Nagar, Lakshmi
Layout Rathinapuri, Coimbatore, Tamil Nadu-641
027

..Petitioner(s)

Vs

1. Commercial Tax officer/The State Tax officer
Gandhipuram Assessment circle
Coimbatore zone-3, coimbatore
Tamilnadu
2. Assistant Commissioner (ST), Gandhipuram
Assessment Circle
CT Building, Dr. Balasundaram Road,
Coimbatore, Tamil Nadu
3. The Branch Manager, State Bank of India
State Express Road Transport Corporation
SETC, Coimbatore Division, Mettupalayam
Road, Coimbatore, Tamil Nadu

..Respondent(s)

PRAYER: To call for the records on the file of the Respondents and quash the Impugned Order under section 73 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 dated 01.04.2024 and having Reference Number ZD330424006730X and its annexure dated 01.04.2024 in GSTIN 33AFIPL6641R1ZV passed by the First Respondent for FY 2018-19



For Petitioner(s):

Mr.Subash Anbarasu K
for Mr.N.V. Balaji

For Respondent(s):

Mr.C.Harsharaj, Spl. GP for R1 & R2

ORDER

Mr.C.Harsharaj, learned Special Government Pleader takes notice for the Respondents 1 and 2.

2.This Writ Petition is disposed of at the admission stage itself with the consent of the learned counsel for the Petitioner and the learned Government Special Government Pleader for the Respondents 1 and 2.

3. The petitioner is before this court against the impugned order dated 01.04.2024 whereby the proposal in Show Cause Notice in DRC 01 dated 27.12.2023 has been confirmed. The impugned order has been passed after considering the petitioner's response to the above notice in DRC 01 dated 27.12.2023. The petitioner should have filed an appeal before the Appellate Commissioner within the time stipulated under Section 107 of the respective GST Enactments. However, the petitioner has approached this court only now by filing the present writ petition on 20.02.2026.



4. Learned counsel for the petitioner submitted that recently a recovery notice in DRC 13 was issued on 06.01.2026 and it is at this stage the petitioner became aware of the impugned order. It is further submitted as against the demand confirmed vide impugned order dated 01.04.2024, the respondents have also recovered the entire disputed tax on 06.01.2026

5. Learned counsel for the petitioner has drawn the attention to extract from the petitioner's electronic liability ledger to state that the entire dispute tax has been recovered. However, reading of the same does not clearly establish that the amount confirmed vide impugned order 01.04.2024 have been recovered pursuant to the recovery notice in DRC-13 issued on 06.01.2026.

6. Be that as it may, liberty can be given to the petitioner to file an appeal within a period of 30 days from the date of receipt of a copy of this order before the Appellate Authority.

7. In case, the petitioner wants to substantiate that the entire amount of tax has been recovered from the petitioner's electronic credit ledger, the petitioner may supplement the same by getting a proper certificate from the concerned jurisdictional officer who is said to have recovered the amount from the petitioner's electronic liability ledger on the date, in which case attachment of the Petitioner's Bank Account shall stand lifted.



C.SARAVANAN J.

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8. Alternatively in case the petitioner deposits 50% of the disputed tax, within a period of 30 days from the date of receipt of a copy of this order, the Bank Attachment shall stand lifted.

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

02-03-2026

Neutral Citation: Yes/No

gv

To

1. Commercial Tax officer/The State Tax officer
Gandhipuram Assessment circle
Coimbatore zone-3, coimbatore
Tamilnadu
2. Assistant Commissioner (ST), Gandhipuram Assessment Circle
CT Building, Dr. Balasundaram Road, Coimbatore, Tamil Nadu
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