



WEB COPY

WP No. 8611 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

**WP No. 8611 of 2026
and WMP.Nos.9285 and 9287 of 2026**

M/s.Royal Colors

Represented by its Partner N Thenmozhi,
8,667/E, Sree Brindha Garden, Senthuran Colony,
Kungumampalayam, Palayam Road, Arulpuram,
Tirupur- 641605.

..Petitioner(s)

Vs

1. Deputy state Tax officer
Gandhi Nagar circle
No.16, Emberar building
Indira Nagar, Avinashi Salai
Tiruppur-641 003.
2. Assistant Commissioner(ST)(FAC)
Gandhi Nagar Circle, No. 16, Emberar building,
Indira Nagar, Avinashi Salai, Tiruppur- 641003.

..Respondent(s)

Prayer: This Writ Petition is filed under Article 226 of Constitution of India seeking Writ of Certiorarified Mandamus to call for the records relating to the impugned Order bearing reference number ZD3303252566676 dated 29.03.2025 passed by the Respondent and quash the same and consequently directing the Second Respondent to release the bank account of the Petitioner and thus render justice.

For Petitioner(s): Ms.K Aarthy

For Respondent(s): Mrs.P.Selvi, Government Advocate



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ORDER

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

2. This Writ Petition is being disposed of at the time of admission with the consent of the learned counsel for the Petitioner and the learned Government Advocate for the Respondents.

3. The petitioner is before this Court against the impugned order dated 29.03.2025, whereby proposal in Show Cause Notice in Form DRC-01 dated 28.03.2024 for the tax period April 2020-21 has been confirmed in absence of reply from the petitioner.

4. The specific case of the petitioner is that the petitioner had voluntarily closed down the business and surrendered the GST registration which came to be cancelled on 28.02.2019. It is submitted that petitioner had leased out the premises to one Mayura Colour run by one A.Kannaiyan. The supplier appears to have wrongly supplied in the name of the petitioner, although the petitioner stopped to carry on business after the GST registration was cancelled on



28.02.2019 after that the premises was leased out to said A.Kannaiyan pursuant to lease agreement dated 02.08.2019.

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5. Learned counsel for the petitioner submits that the said Mayura Colour has also vacated the premises and there is a dispute pending between the petitioner and A.Kannaiyan regarding payment of rents payable to the petitioner before the Civil Court.

6. The petitioner had made out prima facie case on merits for interfering with the impugned order, although the petitioner had failed to respond to notice in Form DRC 01, 28.03.2024.

7. Therefore, the case is remitted back to the respondents to pass a fresh order on merits. The petitioner shall produce all the details including details of Civil Suit pending against the Mayura Colour within a period of thirty days from the date of receipt of copy of this order.

8. On such production, the first 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. 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. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 28.03.2024, together with requisite documents to substantiate the case by treating the impugned Order dated 29.03.2025 as an addendum to the Show Cause Notice dated 28.03.2025.

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

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

05-03-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No

JAI

To

1. Deputy state Tax officer
Gandhi Nagar circle
No.16, Emberar building
Indira Nagar, Avinashi Salai
Tiruppur-641 003
2. Assistant Commissioner(ST)(FAC)
Gandhi Nagar Circle, No. 16, Emberar building, Indira Nagar, Avinashi
Salai, Tiruppur- 641003



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C.SARAVANAN, J.

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