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WP No. 9447 of 2026



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11-03-2026

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 9447 of 2026

and

WMP Nos. 10169, 10170 & 10173 of 2026

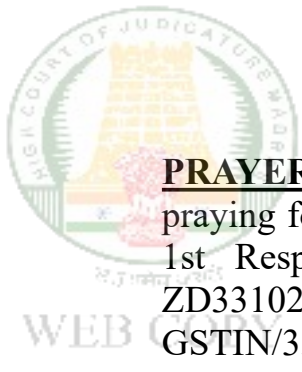
M/s.Surya Blue Metals
Represented by its Proprietor,
Mr. Tamilselvan Venkatachalam,
No. 4/2, Anna Salai,
Bhavani Main Road, Anthiyur, Erode,
Tamil Nadu 638 501.

Petitioner(s)

Vs

1. The Deputy State Tax Officer
The Office of the Assistant Commissioner (ST)
161, Meenachisundanan Salai,
Commercial Tax Building,
Brough Road, Erode 638 001.
- 2.The Deputy Commissioner (ST)
Erode Zone, 161, Brough Road, Erode 638 001.
- 3.The Branch Manager, Axis Bank
RS No.1499/2, 1498/1, Anna Salai,
Thavittupalayam, Anthiyur 638 501.

Respondent(s)



PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying for issuance of Writ of Certiorari, calling for records on the files of the 1st Respondent herein in Form GST DRC 07 vide Reference No. ZD331024031428U dated 05.10.2024 along with its detailed order vide GSTIN/33AIMPT5940J1ZS /2020-21 dated 05.10.2024 for the tax period Apr 2020 Mar 2021 and quash the same.

For Petitioner(s): Mr.K.A.Parthasarathy

For Respondent: Mr.C.Harsha Raj
Special Government Pleader for
R1 and R2

ORDER

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

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 Special Government Pleader for the Respondents 1 and 2.

3. The petitioner is before this Court against the impugned order dated 05.10.2024 passed by the 1st respondent, whereby the proposal in Show Cause Notice dated 02.12.2023 issued for the tax period April 2020-March 2021 has been confirmed in the absence of the reply to the Show Cause Notice in DRC-01 dated 02.12.2023, and the following demand has been confirmed:



Sr.No	Tax Period		Tax	Interest	Penalty	Fee	Others	Total
	From	To						
1	Apr 2020	Mar 2021	2,39,885.00	1,49,531.00	10,000	0	0	3,99,416.00
2	Apr 2020	Mar 2021	2,39,885.00	1,49,531.00	10,000	0	0	3,99,416.00
Total			4,79,770.00	2,99,062.00	20,000	0	0	7,98,832.00

4. The learned counsel for the petitioner submits that out of the aforesaid demand confirmed together with interest and penalty a sum of Rs.7,48,326/- has been recovered from the petitioner's Electronic Cash Ledger and Credit Ledger, which is also stated in paragraph No.8 of the affidavit filed in support of this writ petition.

5. Mr.C.Harsha Raj, learned Special Government Pleader for the Respondent is unable to confirm the same.

6. Be that as it may, the impugned order is set aside and the case is remitted to the respondent to pass fresh order 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.



7. Needless to state that the amount is said to be recovered shall be adjusted and subject to verification and in case no recovery was made, the petitioner shall deposit 50% of the disputed tax for *de novo* adjudication.

8. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 02.12.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 05.10.2024 as an addendum to the Show Cause Notice dated 02.12.2023.

9. In case the Petitioner complies with the above stipulations, the 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.

10. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 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.

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11. In case the Petitioner fails to comply with any of the stipulations, the 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.

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

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

11-03-2026

Jd

Index: Yes/No

Speaking/Non-speaking order

Internet: Yes

Neutral Citation: Yes/No

To

1. The Deputy State Tax Officer
The Office of the Assistant Commissioner (ST) 161,
Meenachisundanan Salai Commercial Tax Building,
Brough Road, Erode 638 001.

2. The Deputy Commissioner (ST)
Erode Zone, 161, Brough Road, Erode 638 001.

3. The Branch Manager, Axis Bank
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C.SARAVANAN J.
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