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IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 25-03-2026**

CORAM

**THE HONOURABLE MR JUSTICE C. SARAVANAN**

**WP No. 11708 of 2026  
and WMP No.12768 of 2026**

M/s Chandrasekaran V  
Rep. by its proprietor, Vuppalapati  
Chandrasekar, No.1-129, V G R  
Kandigai, Ramasamudram Pallipet  
Taluk, Tiruvallur 631 206.

Petitioner(s)

Vs

1. The Deputy Commercial Tax Officer  
Tiruttani, Tiruvallur.

2.The Manager  
State Bank of India, No.357, M P S  
Salai, Thiruvallur 631 209.

3.The Deputy Commissioner of  
Appeal GST ST  
Chennai.

Respondent(s)

**PRAYER**

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records relating to the order passed in proceedings in GSTIN/33AAIPC6451B2ZA/2019-20 Ref. No. ZD331123091294 N on the file of the 1st respondent dated 16.11.2023 quash the same and direct 1st respondent to defreeze the State Bank of India Account No.11143071976 (2nd respondent) of the petitioner.



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For Petitioner(s): Mr. V.Elangovan

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

### **ORDER**

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

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 the Respondents.

3.The petitioner against the Impugned Order dated 15.11.2023, which was preceded by a Show Cause Notice in FORM GST DRC-01 dated 05.06.2023 for the tax period 2019-2020 has been passed in the absence of the reply of the impugned order.

4. It is noticed that the limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 against the impugned Order has already expired long before. However, the present Writ Petition has been filed only on 23.03.2026.



5. A sum of Rs.18,06,618/- has been confirmed towards tax liability, a sum of Rs.1,80,662/- towards penalty under Section 73 of the GST Act and a sum of Rs.11,61,780/- towards interest and in total a sum of Rs.31,49,060/-.

6. The learned counsel for the petitioner submits that as against the total tax liability of Rs.18,06,618/- a sum of Rs.17,24,168/- has been recovered which is almost 95% of the disputed tax.

7. The learned counsel for the respondent is however unable to confirm the same.

8. Be that as it may the case is remitted back to the respondent for verification as to whether the amount has been recovered as stated above. In case the amount has been recovered from petitioner the respondent shall proceed to pass fresh order in view of the Impugned Order dated 15.11.2023 subject to the petitioner filing appropriate reply to the Show Cause Notice in GST DRC-01, dated 05.06.2023 as an addendum to the Show Cause Notice.

9. In case no recovery has been made the petitioner shall depositing the entire disputed tax of Rs.18,06,618/- within a period of 30 days from the date of receipt of a copy of the order.



10. 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.

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 Petition is closed.

**25-03-2026**

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

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To

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6

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**C.SARAVANAN J.**

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