



WEB COPY

WP No. 11756 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAIVANAN

WP No. 11756 of 2026

and

WMP.Nos. 12832, 12840 and 12842 of 2026

Mundlapatti Inder Raju Sai Vineeth
S/o.Inder Raju,
Proprietor of M/s.Tvl. The Green Turf, No.23/6,
First Main Road,Jawahar Nagar,Chennai - 600 082.

..Petitioner(s)

Vs

1. Deputy State Tax Officer
Perambur Assessment Circle,
No.01, PAPJM Annexure Building,
Greens Road, Chennai - 600 006.
2. The Branch Manager
BANK OF BARODA, 1441, 1st Main Road,
Jawahar Nagar, Chennai-600082.

..Respondent(s)

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, call for the records pertaining to the impugned assessment orders dated 13.03.2024 in GSTIN GSTIN 33GARPS2202F2ZQ/2018-19 passed by the 1st respondent and quash the same and direct the 1st respondent to defreeze or lift the attachment of bank account



i.e., A/c.No.69460500000020 of the recovery notice dated 02.01.2026 issued to the 2nd respondent.

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For Petitioner(s) Mr.N.Saravanan
For Respondent(s) : Mr.TNC.Kaushik,
Additional Government Pleader for R1

ORDER

Mr.TNC.Kaushik, learned Additional Government Pleader takes notice for the 1st Respondent.

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 Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated **13.03.2024**, which was preceded by a Show Cause Notice in GST DRC-01 dated **27.09.2023** wherein the Petitioner was called upon to appear for personal hearing. However, the Petitioner had not taken advantage of the same and thus, suffered the impugned Order dated **13.03.2023**.



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. The present Writ Petition has been filed only on **23.03.2026**.

5. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 50% of the disputed tax as a condition for *denovo* adjudication.

6. The learned counsel for the Petitioner has also made an endorsement to that effect in the Court bundle, which is extracted hereunder:-

“ The Petitioner willing to deposit the 50% of Amount.”

7. In view of the above, the case is remitted back to the 1st Respondent to pass a fresh order on merits 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.

8. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated **27.09.2023** together with requisite



documents to substantiate the case by treating the impugned Order dated 13.03.2024 as an addendum to the Show Cause Notice dated **27.09.2023**.

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9. 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.

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.

11. 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.



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

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

27-03-2026

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

Vv



To

1. Deputy State Tax Officer
Perambur Assessment Circle,
No.01, PAPJM Annexure Building,
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2. The Branch Manager
BANK OF BARODA, 1441, 1st Main Road,
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C.SARAVANAN, J.

VV

WP No. 11756 of 2026

27-03-2026



WEB COPY

WP No. 11756 of 2

