



WEB COPY



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25.03.2026

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THE HON'BLE MR JUSTICE C. SARAVANAN

W.P.No.10788 of 2026

and

W.M.P.Nos.11718 & 11719 of 2026

M/s. Gripwell Multi Tech Pvt. Ltd.
No. 2/57, Pothur Main Road, Konimedu,
Redhills, Chennai,
Tamil Nadu – 600052.
Rep. by its Director,
Khaleelur Rahman Syed Farook.

..Petitioner

Vs

1. The Superintendent of GST & Central Excise
Madhavaram Outer Range, Ponneri Division
R-40, A1, 100 Feet Road, Mogappair,
Chennai – 600037.
2. The Assistant Commissioner (ST)
Cholavaram Assessment Circle
Integrated Commercial Taxes Complex
Chennai - 600003
3. The Assistant Commissioner of GST
& Central Excise, Ponneri Division,
Chennai Outer Commissionerate
Chennai - 600037.

..Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, (i) to call for the records of the 1st Respondent in Order in Original No.08/2023 dated 12.10.2023 u/s 73 and Summary of the Order in Form GST DRC-07 bearing Reference No.ZD3312232893959 dated 31.12.2023 and quash the same. (ii) To quash the



recovery notice dated 19.08.2025 issued by the 3rd Respondent, and consequently direct the 3rd Respondent to forthwith release and lift the bank attachment effected for recovery of the alleged interest amount.

For Petitioner : Mr.Rupesh Sharma
For Respondents : Mr.Su.Srinivasan,
Senior Standing Counsel,
For R1 & R3.
Mrs.K.Vasanthamala,
Government Advocate,
For R2.

ORDER

Mr.Su.Srinivasan, learned Senior Standing Counsel takes notice for the Respondent Nos.1 & 3 and Mrs.K.Vasanthamala, learned Government Advocate, takes notice for 2nd 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 counsel for the Respondent.

3. In this writ petition, the petitioner has challenged the impugned order dated 12.10.2023 which was preceded by the proposals in the Show Cause Notice No. 07/2022 dated 15.12.2022 and confirmed vide Form GST DRC-07 (Ref. No. ZD3312232893959) dated 31.12.2023.



4. The petitioner further challenges the consequential recovery proceedings, including the impugned recovery notice issued by the 3rd respondent dated 19.08.2025, the bank attachment and recovery notice by the 2nd respondent dated 07.06.2024, and the reminder for interest recovery dated 08.01.2026.

5. The learned counsel for the petitioner submits that, *post-facto*, the entire disputed tax amount has already been recovered from the petitioner's bank account. It is argued that the impugned order was passed without proper application of mind.

6. A perusal of the respondent's communication dated 08.01.2026 indicates that while the tax demand has been recovered, the petitioner has allegedly not paid the proper interest on said tax.

7. Considering that the tax amount has already been recovered and the revenue is protected, this Court is inclined to provide the petitioner an opportunity to contest the matter on merits. Accordingly, the case is remitted to the respondent to pass fresh orders.

8. The petitioner is directed to file a proper reply to the show cause notice within a period of 30 days from the date of receipt of a copy of this order. Upon



filing such reply, the respondent shall adjudicate the matter afresh after providing a fair hearing. No costs. Consequently, connected miscellaneous petitions are closed.

25.03.2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No
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To
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C.SARAVANAN, J.

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