



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 26-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP Nos. 11723, 11730 & 11743 of 2026

AND

**WMP Nos. 12782, 12783, 12786, 12793, 12794 ,
12797, 12802, 12803 & 12804 of 2026**

Sri Meenakshi Textile
Rep by its Proprietor,
S.Shanmugavel
Shop No.7, 2/3, Singara Garden 3rd Lane,
Old Washermenpet, Chennai-600021

..Petitioner(s)

Vs

1. Deputy State Tax Officer-I
Royapuram Assessment Circle,
Integrated Commercial Taxes Building,
Room No.213, Second Floor, No.32, Elephant
Gate Bridge Road,
Vepery, Chennai-600 003.
2. The Branch Manager
HDFC Bank
287, T.H.Road, Old Washermenpet, Chennai,
TamilNadu-600021

..Respondent(s)

WP No. 11743 of 2026

Sri Meenakshi Textile
Rep by its proprietor,
S.Shanmugavel
Shop No.7, 2/3,
Singara Garden 3rd Lane,
Old Washermenpet, Chennai-600021

..Petitioner(s)

Vs

1. Deputy Commercial Tax officer
2. The Branch Manager, HDFC Bank



287, T.H.Road, Old Washermenpet,
Chennai, TamilNadu-600021.

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WP No. 11730 of 2026

..Respondent(s)

Sri Meenakshi Textiles

..Petitioner(s)

Vs

1. Assistant Commissioner (ST)(FAC)
2. The Branch Manager,
HDFC Bank,
287, T.H.Road, Old Washermenpet, Chennai,
TamilNadu-600021

..Respondent(s)

PRAYER in WP.No.11723 of 2026:Writ Petition is filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari to call for the impugned order of the 1st respondent passed in GSTIN 33AOUPS4584D1ZG /2019-20 dated 07.08.2024 and quash the same.

PRAYER IN WP No. 11730 of 2026:Writ Petition is filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari to call for the impugned order of the 1st respondent passed in GSTIN 33AOUPS4584D1ZG /2020-21 dated 06.02.2025 to quash the same.

PRAYER IN WP No. 11743 of 2026:Writ Petition is filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari to call for the impugned order of the 1st respondent passed in GSTIN 33AOUPS4584D1ZG /2018-19 dated 22.11.2024 to and quash the same.



For Petitioner(s) in all the cases: Mr R.Kumar

For Respondent(s) in all the cases: Mr.C.Harsharaj, Spl GP for R1

Mr.C.Mohan & Ms.A.Rexy Josephine Mary
for M/s.King & Partidge for R2

COMMON ORDER

Mr.C.Harsharaj, learned Special Government Pleader takes notice for the 1st Respondent and Mr.C.Mohan & Ms.A.Rexy Josephine Mary for 2nd Respondent.

2. This Writ Petition is disposed of at the admission stage itself with the consent of the learned counsel for the Petitioner and the learned Government Advocate for the Respondent.

IN WP.No.11723 OF 2026:

3. In this Writ Petition, the petitioner has challenged the impugned order dated 07.08.2024. By the impugned order the proposal in the show cause notice in DRC 01 dated 19.06.2024 has been confirmed in the absence of a reply.

4. *Post facto*, after the impugned order was passed on 07.08.2024, a part of the tax liability of Rs.4,26,356/- (Rs.2,13,178 x 2) was recovered from the Petitioner's Electronic Credit Ledger on 30.01.2025. The balance amount of Rs.3,29,894/- (Rs.1,64,947/- X 2) towards interest and a sum of Rs.42,636/- (Rs.21,318 x 2) towards penalty has been *post facto* recovered



pursuant to a recovery notice dated 25.02.2026

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5. Learned Counsel for the Petitioner has also produced a copy of the Whats App update indicating that the amounts specified in the recovery notice dated 25.02.2026 has been also recovered from the petitioner's bank account with HDFC Bank, Washermanpet Chennai Tamil Nadu. Thus, the entire disputed tax together with penalty stands recovered.

6. Considering the same, these case are remitted back to the Respondent to pass a fresh order in view of the impugned order subject to Petitioner filing 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.

7. Recording the above consent given by the Petitioner, the case is remitted back to the Respondent to pass a fresh order on merits subject to the Petitioner depositing 25% 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.

In WP.Nos. 11730& 11743 OF 2026:

8. By this common order, these two writ petitions have been



disposed of at the time of admission, after recording the submissions of the learned counsel for the Petitioner and the learned Special Government Pleader for the Respondents.

9. In this Writ Petition the petitioner has challenged the impugned orders dated 22.11.2024 passed for the tax period from 2018-2019 and the impugned order dated 06.02.2025 passed for the tax period 2020-2021 whereby the proposals in the respective Show Cause Notices that preceded the respective impugned orders have been confirmed.

10. Learned Counsel for the Petitioner submitted that a part of the interest liability has been recovered on 24.03.2026 pursuant to the recovery notice dated 25.02.2026.

11 Learned Counsel for the Petitioner would submit that the pursuant to the aforesaid recovery notice, the interest amount has been recovered which would imply that the entire tax liability would have been discharged by the petitioner after the impugned orders were passed.

12. Learned Counsel for the Respondent is however unable to confirmed the same.



13. Considering the submissions made by the Learned Counsel for the Petitioner and the learned Special Government Pleader for the Respondents and recording the consent of the learned Counsel for the Petitioner that the petitioner will deposit 50% of the disputed tax confirmed by the impugned order dated 22.11.2024 and 25% of the disputed tax confirmed by the impugned order dated 06.02.2025

14. The learned counsel for the Petitioner has also made the following endorsements:

“Willing to deposit 25% of the tax”

“Willing to deposit 50% of the tax”

15. Needless to state, any amount recovered from the Petitioner towards the tax liability confirmed vide Impugned Order, shall be adjusted towards the aforesaid pre-deposit.

16. . Within such time, the Petitioner shall also file a reply to the Show Cause Notice in FORM GST DRC-01 dated 26.11.2024 together with requisite documents to substantiate the case by treating the impugned Orders dated 07.08.2024, 06.02.2025 and 22.11.2024 as an addendum to the Show



Cause Notice dated 26.11.2024.

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17. 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 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.

18. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 50% in WP.No.11743 of 2026 and 25% in WP.No.11730 of 2026 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.

19. 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.

20. Needless to state, before passing any such order, the Respondent



shall give due notice to the Petitioner.

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21. Any amount recovered or already paid by the Petitioner shall be adjusted towards the disputed tax.

22. These Writ Petitions stand disposed of with the above observations.

No costs. Connected Writ Miscellaneous Petitions are closed.

26-03-2026

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

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To

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Integrated Commercial Taxes Building,
Room No.213, Second Floor, No.32, Elephant Gate Bridge Road,
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2. The Branch Manager
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287, T.H.Road, Old Washermenpet, Chennai,
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3. Deputy Commercial Tax officer
4. The Branch Manager, HDFC Bank
287, T.H.Road, Old Washermenpet, Chennai, TamilNadu-600021.
5. Assistant Commissioner (ST)(FAC)

The Branch Manager,
HDFC Bank,
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C.SARAVANAN J.

GV

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