



WEB COPY

WP No. 12225 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

**WP No. 12225 of 2026 and
WMP.Nos.13346 and 13347 of 2026**

Donbox Freight Management Private Limited
Represented by its Authorized Signatory,
Manickaraj. K
3/23, Nehru Nagar, 2nd Street, Ambattur
Chennai, Tamil Nadu-600 058

..Petitioner(s)

Vs

Assistant Commissioner (ST)(FAC)
Commercial Tax Officer,
Thiruverkadu Assessment Circle,
Thiruverkadu Kanchipuram,
Presently at
4/109, Bangalore Highway,
Nazarathpet, Chennai-600 123

..Respondent(s)

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records in the file of the Respondent and quash the Impugned Order under section 73 of the Tamil Nadu Goods and Service Tax Act, 2017/Central Goods and Service Tax Act, 2017 including the Summary of the Order in Form GST DRC-07 both dated 17.12.2025 and having Reference Number ZD331225272083P and its annexure dated 17.12.2025 in GSTIN 33AAGCD9553L1Z9 passed by the Respondent for the FY 2021-22.

For Petitioner(s):

Ms.V.Srinithi
for Mr.N.V. Balaji

For Respondent(s):

Mr.V.Prashanth Kiran
Government Advocate

**ORDER**

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Mr.V.Prashanth Kiran, learned Government Advocate takes notice for the Respondent.

2. This Writ Petition is being disposed of at the time of admission 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 in reference No. ZD331225272083P dated 17.12.2025 of the Respondent, which was preceded by a Show Cause Notice in GST DRC-01 dated 22.09.2025 wherein the Petitioner was also called upon to file a reply by 22.10.2024.

4. The Petitioner was also issued with Reminders on 30.10.2025, 15.11.2025 and 28.11.2025 which called upon the Petitioner to file a reply and to appear for a personal hearing. The Petitioner however neither filed any reply nor appeared for the personal hearings. Thus, the impugned Order has been passed.



5. The learned counsel for the petitioner submitted that after the impugned order was passed on 17.12.2025, almost 40% of the disputed tax has been recovered from the petitioner's electronic liability ledger on 25.03.2026 after the present writ petition was filed on 16.03.2026.

6. The learned counsel for the petitioner has filed the extract of the petitioner's electronic liability ledger reflecting the debit of the said amount from the petitioner's bank account namely Kotak Mahindra Bank Limited, Kodambakkam branch.

7. The learned Government Advocate for the respondent is unable to confirm the same.

8. Recording the above submission, the case is remitted back to the Respondent to pass a fresh order subject to the Petitioner depositing 10% 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.

9. Needless to state, if the recovery which said to have been made on 25.03.2026 is not towards the tax liability, the petitioner shall deposit 10% of the disputed tax as stipulated above.



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10. 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 shall also stand automatically vacated.

11. It is made clear that bank attachment shall be lifted subject to the deposit of 10% 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.

12. 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.

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



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14. This Writ Petition stands disposed of with the above observations.

No costs. Connected Writ Miscellaneous Petitions are closed.

01-04-2026

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

To

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Commercial Tax Officer,
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C.SARAVANAN, J.

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