



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09-06-2026

WEB COPY

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP Nos. 19794, 19799, 19800 & 19806 of 2026
and W.M.P.Nos.21113, 21114, 21131, 21134, 21123 & 21125 of 2026**

M/s Bagavathi Industries
Rep By Its Proprietor
Mr Gokulananthen
16/33-1 Nammiah Maistry Street
Chennai 600081
GSTIN 33ARPPG1271K1ZQ

..Petitioner(s) in all
WP's

Vs

1. The Deputy State Tax Officer 1
Integrated Commercial Circle,
Integrated Commercial Taxes Building,
2nd Floor, Elephant Gate Bridge Road,
Chennai-600 003.
2. The Deputy Commissioner St
North Ii Room No 5105th Floor Integrated
Commercial Taxes Buildingno 32 Elephant
Gate Bridge Roadchennai 600003

..Respondent(s) in all
WP's

PRAYER in W.P.No.19794 of 2026: Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus, calling for the records relating to the Impugned Notice for



Attachment of Immovable Property in Form GST DRC-16 bearing Reference No. GSTIN 33ARPPG1271K1ZQ dated 15.10.2025, issued to the Petitioner by the 2nd Respondent and to quash the same and direct the 2nd Respondent to lift the attachment placed on the petitioners Property as mentioned in the Schedule to the Impugned Notice.

PRAYER in W.P.No.19806 of 2026: Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus, calling for the records relating to the Impugned Notice No. 33ARPPG1271K1ZQ/2018-2019 dated 08.04.2024 in Form GST DRC-07 bearing Reference No. ZD3304240688927 passed by the 1st respondent and quash the same and direct the 1st respondent to refund the amount of Rs.4,20,472/- recovered from the Electronic Credit Ledger of the petitioner.

PRAYER in W.P.No.19799 of 2026: Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus, calling for the records relating to the Impugned Bank Attachment Notice bearing Reference No. GSTIN: 33ARPPG1271K1ZQ/2025 dated 09.10.2025, issued to the 3rd respondent by the 2nd respondent and to quash the same and direct the 2nd respondent to lift the attachment placed on the petitioner's Bank Account Number 0942201001787.



PRAYER in W.P.No.19800 of 2026: Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus, calling for the records relating to the Impugned Bank Attachment Notice bearing Reference No. GSTIN: 33ARPPG1271K1ZQ/2025 dated 12.11.2025, issued to the 3rd respondent by the 2nd respondent and to quash the same and direct the 2nd respondent to lift the attachment placed on the petitioner's Bank Account Number 0942201001787.

For Petitioner(s):
in all WP's

Mr.Abhijit Roy
for M/s. A. Lawrence

For Respondent(s):
in all WP's

Ms.Amirta Poonkodi Dinakaran,
Government Counsel (Tax)

COMMON ORDER

An order in original dated 08.04.2024 and attachment orders issued pursuant thereto are challenged in these writ petitions.

2. Learned counsel for the petitioner submits that the impugned order in original was issued without providing a reasonable opportunity to the petitioner to contest the tax demand on merits. He also points out that the entire tax dues



of Rs.4,20,472/- were recovered from the Electronic Credit Ledger of the petitioner.

WEB COPY

3. Subject to verifying and confirming that the entire tax dues were indeed recovered, the impugned order is set aside so as to provide an opportunity to the petitioner to contest the tax demand on merits. Consequently, the matter is remanded for re-consideration. After providing a reasonable opportunity to the petitioner, a fresh order shall be issued within three months from the date of receipt of a copy of this order. In view of the order in original being set aside subject to verification as indicated above, the orders of attachment shall stand raised.

4. These writ petitions are disposed of on the above terms. There shall be no order as to costs. Consequently, the connected writ miscellaneous petitions are closed.

09-06-2026

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



WEB COPY

To

1. The Deputy State Tax Officer 1
Integrated Commercial Circle,
Integrated Commercial Taxes Building,
2nd Floor, Elephant Gate Bridge Road,
Chennai-600 003.
2. The Deputy Commissioner St
North II Room No 5105th Floor Integrated
Commercial Taxes Buildingno 32 Elephant
Gate Bridge Roadchennai 600003



WEB COPY

WP Nos. 19794, 19799, 19800 & 19806 of 2



SENTHILKUMAR RAMAMOORTHY, J.

RNA

**WP Nos. 19794, 19799, 19800 & 19806 of 2026
and W.M.P.Nos.21113, 21114, 21131, 21134, 21123 & 21125 of 2026**

09-06-2026