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W.P.No.12669 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 02.04.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.12669 of 2026

and

W.M.P.Nos.13831, 13832 and 13834 of 2026

M/s.Green Park Multi Cuisine Restaurant,
Represented by its Proprietor
N.Saravanan

... Petitioner

Vs.

1.The Deputy State Tax Officer-1,
Thirumudivakkam Assessment Circle,
Greenways Road,
R.A.Puram,
Mylapore Taluk Office Building,
Chennai – 600 028.

2.The Deputy Commissioner (ST),
No.26, Abhirami Complex,
Kancheepuram High Road,
Thimmavaram,
Chengalpattu – 603 101.

3.The Bank Manager,
Axis Bank,
Pallavaram Branch,
No.66, Pammal Main Road,
Pallavaram, Chennai – 600 043.

4.The Bank Manager,
Kotak Mahindra Bank,
West Tambaram Branch,



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Plot No.163, New No.41, Old No.10,
Rajaji Salai, West Tambaram,
Chennai – 600 045.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records pertaining to the impugned Assessment Order in Form GST DRC-07 dated 27.11.2025 bearing Reference No.ZD331125465734D, passed by the 1st Respondent and the consequential impugned bank attachment notice in Form GST DRC-13 notice dated 03.02.2026 bearing GSTIN: 33EKGPS6744M3ZF/2021-04-01 to 2022-03-31, issued by the 2nd Respondent and quash the same.

For Petitioner : Mr.G.Madan
For Respondents :
For R1 and R2 : Mr.V.Prashanth Kiran
Government Advocate

ORDER

Mr.V.Prashanth Kiran, learned Government Advocate takes notice for the Respondents 1 and 2.

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 Respondents 1 and 2.

3. In this Writ Petition, the Petitioner has challenged the impugned Order in FORM GST DRC-07 bearing Ref.No.ZD331125465734D dated



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27.11.2025 passed by the 1st Respondent along with consequential impugned

Bank Attachment Notice in FORM GST DRC-13 bearing GSTIN:

33EKGPS6744M3ZF/2021-04-01 to 2022-03-31 dated 02.03.2026 of the 2nd

Respondent, which was preceded by a Show Cause Notice in GST DRC-01

dated 18.07.2025 wherein the Petitioner was also called upon to appear for

personal hearing. However, the Petitioner had not taken advantage of the

same and thus, suffered the impugned Order dated 27.11.2025.

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 27.03.2026.

5. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 10% of the disputed tax as a condition for *de novo* adjudication.

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



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“Petitioner undertakes to deposit 10% of disputed tax confirmed in Impugned Order.”

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7. Recording the same, the case is remitted back to the 1st Respondent to pass a fresh order subject to the Petitioner depositing 10% of the disputed tax in cash 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 18.07.2025 together with requisite documents to substantiate the case by treating the impugned Order dated 27.11.2025 as an addendum to the Show Cause Notice dated 18.07.2025.

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 shall also stand automatically vacated.



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10. 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.

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 1st Respondent shall give due notice to the Petitioner.

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

02.04.2026

Neutral Citation : Yes / No

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To:

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