



WEB COPY

WP No. 14423 of



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 16-04-2026

CORAM

THE HON'BLE Mr. JUSTICE C. SARAVANAN

WP No. 14423 of 2026

AND

WMP No.15633 & 15637 of 2026

HDFC Bank Limited
Represented by its Authorised Signatory
Mr.Pradeepkumar Ramkrishnalal
GKS Technology Park, Ground Floor, Zone 4
No.94 SP,HDFC Bank Ltd, Branch Code 9994
Wavin Main Road, Estate Bus Stand
Chennai-600 058

..Petitioner(s)

Vs

Deputy Commissioner(ST)/Deputy Commissioner (CT)-III
Large Taxpayer Unit
Integrated CT Building, Nandhanam
Chennai-600 035

..Respondent(s)

Writ Petition filed under Article 226 of the Constitution of India praying 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 having GSTIN 33AAACH2702H2Z6 dated 26.12.2025 along with Summary of the Order in Form GST DRC-07 dated 26.12.2025 having Reference No. ZD331225404334W passed by the Respondent for the FY 2021-22.

For Petitioner(s):

Mr.N.V.Balaji

For Respondent(s):

Mr.C.Harsharaj

Special Government Pleader



ORDER

Mr.C.Harsharaj, learned Special Government Pleader takes notice for the 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 Special Government Pleader for the respondent.

3.Learned counsel for the petitioner submits that liberty may be granted to the petitioner to work out its remedy before the appellate forum challenging the impugned order.

4.Recording the same, this writ petition is disposed of granting liberty to the petitioner to file an appeal before the appellate authority within 30 days of receipt of this order.

5.Needless to state that all the issues are left open to the appellate authority to decide, preferably within four weeks of the first hearing. No costs. Connected W.M.Ps are closed.

16-04-2026

Index: Yes/No
Neutral Citation: Yes/No
gya



To

Deputy Commissioner(ST)/Deputy Commissioner (CT)-III
Large Taxpayer Unit
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C.SARAVANAN, J.

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