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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24.04.2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

W.P.No.16354 of 2026
and
W.M.P.Nos.17572 & 17573 of 2026

Nayam Associates
Rep. by its Proprietor G.Mohankumar
GSTIN: 33CXMPM8775M1ZI
3/159, Gummanoor Road, Near EB Office
Samalpallam, Krishnagiri
Tamil Nadu - 635 115.

..Petitioner

Vs

1. The Assistant Commissioner (ST)
   Hosur North-II Circle,
   Krishnagiri,
   Tamil Nadu.

2. The Manager,
   Tamilnadu Mercantile Bank,
   Chappadi, Shoolagiri
   Krishnagiri - 635 117.

..Respondents

<u>PRAYER:</u> Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records of the 1st respondent relating to the impugned order DRC-07 Reference No: ZD331025123336W dated 13.10.2025 issued by the 1st respondent and quash the same as illegal, arbitrary, unconstitutional and thereby consequently, direct the 2nd respondent TO LIFT THE ATTACHMENT OF THE BANK ACCOUNT which was maintained in the 2nd respondent's bank (Current Account No. 439509566178525).

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For Petitioner : Mr.Mohammed Yaseen M.G

For Respondents : Mr.C.Harsharaj,
Special Government Pleader.

ORDER

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

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 Respondents.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 13.10.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 03.06.2025 wherein the Petitioner was called upon to appear for personal hearing. However, the Petitioner had not taken advantage of the same and thus, suffered the impugned Order dated 13.10.2025.

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 26.03.2026.

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5. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 25% of the disputed tax as a condition for *denovo* adjudication.

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

> *"I endorse to pay the 25% of the Tax Demand subject to the verification of the already Recovered Amount by the Respondent."*

7. Recording the above submission, 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.

8. Needless to state, any amount recovered from the Petitioner / paid by the Petitioner, towards the tax liability confirmed vide impugned order, shall be adjusted towards the aforesaid pre-deposit of 25% as ordered above. This will be however subject to verification by the first Respondent.

9. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 03.06.2025 together with requisite documents to

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substantiate the case by treating the impugned Order dated 13.10.2025 as an addendum to the Show Cause Notice dated 03.06.2025.

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 if any, shall also stand automatically vacated.

11. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 25% 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.

24.04.2026

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

To

1. The Assistant Commissioner (ST)
Hosur North-II Circle,
Krishnagiri,
Tamil Nadu.

2. The Manager,
Tamilnadu Mercantile Bank,
Chappadi, Shoolagiri
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C.SARAVANAN, J.

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