IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 13559 of 2026
AND
WMP Nos. 14829 & 14827 of 2026

Kannan Usharani
Proprietor, Tvl.Sri Vasavi Traders, 529, Kannimaar
Kovil Thottam, Kuppandam Palayam,
Murugampalayam,
Tiruppur,
Tamil Nadu-641 605

..Petitioner(s)

Vs

1. The Assistant Commissioner (ST)
   Tiruppur South Assessment circle
   16, Ground Floor, Emperor Building
   Indira Nagar,
   Avinashi Road
   Tiruppur-641 603
2. The Deputy State Tax Officer
   also known as Deputy Commercial Tax Officer,
   South Assessment Circle, Tiruppur South,
   Tiruppur II, Tiruppur, Tamilnadu.

3. The Branch Manager
   Bank of Baroda, No.642, Kamaraj Road,
   Tirupur.

4. The Branch Manager
   Punjab and Sind Bank, IBD, Old No36/New No
   118, Kamachi Amman Koil Street, Tirupur,
   Tamil Nadu.

..Respondent(s)

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorarified Mandamus to call for the records on the files of the 2nd Respondent herein in GSTIN 33ACSPU9747Q1Z7 / 2019-2020 dated 28.08.2024, Order under section 73 of the TNGST Act, 2017 and the summary of the order in Form GST DRC-07 both dated 28.08.2024 issued in Reference No. ZD330824259225B and consequential order passed by the 1st Respondent in Roc. No. 33ACSPU9747Q1Z7/2019-20, dated 14.11.2025 and quash the same and consequently direct the 1st respondent to lift the attachment of the petitioners Bank Account associated with PAN Number ACSPU9747Q held by the petitioner in the 3rd and 4th respondent banks.

For Petitioner(s):	Mr. Jayaprathap A N R
For Respondent(s):	Ms. Amirtha Poonkodi Dinakaran, GA

ORDER

Ms. Amirtha Poonkodi Dinakaran, learned Government Advocate 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 Government Advocate for the Respondents.

3. 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 long before. However, the present Writ Petition has been filed only on 06.04.2026.

4. Learned Counsel for the Petitioner fairly concedes that the Petitioner will deposit 50% of the disputed tax less any amount already recovered by the Respondents.

5. Learned Government Advocate for the Respondents also has no objection for the above arrangement for denovo adjudication .

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

> ***"On instructions from my client I given consent to pay 50% of the tax alone. The petitioner already paid 20% of the Tax"***

7. Recording the above consent given by the Petitioner, the case is remitted back to the Respondent to pass a fresh order on merits subject to the Petitioner depositing 50% 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. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in Form GST DRC-01 dated 02.03.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 28.08.2024 as an addendum to the Show Cause Notice dated 02.03.2024.

9. 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 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.

10. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 50% 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 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 Respondent shall give due notice to the Petitioner.

13. Any amount recovered or already paid by the Petitioner shall be adjusted towards the disputed tax.

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

08-04-2026

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

GV

To

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C.SARAVANAN J.

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