IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 24.04.2026**

CORAM

**THE HON'BLE MR JUSTICE C. SARAVANAN**

**W.P.No.16332 of 2026**
**and**
**W.M.P.Nos.17544 & 17546 of 2026**

Lavanya Kannairam Erstwhile
Partner of Botius
No 3063, 16th block, 3rd floor, 3rd Gate,
Jeevan Bhima Nagar, Anna Nagar West Extension,
Chennai – 600101.

..Petitioner

Vs

1. Deputy State Tax Officer
   3rd floor, Annexure Building, No.1,
   PAPJM Building, Greams road,
   Chennai – 600 006.

2. The Branch Manager
   ICICI Bank,
   GSN Arcade, Beside Vemala Kalyana Mandapa
   Hosur - 635 109, Krishnagiri District
   Tamil Nadu.

..Respondents

**PRAYER:** Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records in Form GST DRC-07 bearing Reference No. ZD331225201913T dated 13.12.2025 passed by the 1st Respondent by quashing the same and direct the Respondent to consider the matter afresh on merits after providing an opportunity of personal hearing and further direct the 1st Respondent to remove the lien attached to the petitioner's bank account maintained with the 2nd respondent forthwith.

For Petitioner : Mr.V.Veeraraghavan

For Respondents : Mr.V.Prashanth Kiran,
Government Advocate,
For R1.
Mr.C.Mohn and M/s.A.Rexy Josephine Mary
for M/s.King & Patridge,
For R2.

**ORDER**

Mr.V.Prashanth Kiran, learned Government Advocate takes notice for the first Respondent and Mr.C.Mohan, learned counsel takes notice for the second 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 counsel for the Respondents.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 13.12.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 14.08.2025 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 13.12.2025.

4. The Petitioner was also issued with Reminders on 10.10.2025, 03.11.2025 and 05.12.2025, which called upon the Petitioner to file a reply and

to appear for a personal hearing. The Petitioner however neither filed any reply nor appeared for the personal hearing fixed on 17.10.2025, 12.11.2025 and 11.12.2025. Thus, the impugned Order has been passed.

5. 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 20.04.2026.

6. 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 *denovo* adjudication.

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

> *"The petitioner agrees to deposit 10% of the Tax demand."*

8. Recording the above submission, the case is remitted back to the second Respondent to pass a fresh order on merits subject to the Petitioner depositing 10% 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.

9. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 14.08.2025 together with requisite documents to substantiate the case by treating the impugned Order dated 13.12.2025 as an addendum to the Show Cause Notice dated 14.08.2025.

10. In case the Petitioner complies with the above stipulations, the second 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 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.

12. In case the Petitioner fails to comply with any of the stipulations, the Respondents are 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 second Respondent shall give due notice to the Petitioner.

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. Deputy State Tax Officer
3rd floor, Annexure Building, No.1,
PAPJM Building, Greams road,
Chennai – 600 006.

2. The Branch Manager
ICICI Bank,
GSN Arcade, Beside Vemala Kalyana Mandapa Hosur - 635 109,
Krishnagiri District
Tamil Nadu.

**C.SARAVANAN, J.**

kmm

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**24.04.2026**