



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05.06.2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 18746 of 2026

and

W.M.P. Nos.20015, 20017, 20019 and 20021 of 2026

M/s.Sundha Gifts and Novelty
Represented by its Proprietor
Mr. Praveen Singh
No. 12, Evening Bazaar,
Park Town, Chennai-600 003.

..Petitioner

Vs

1. The Deputy State Tax Officer- II
Kothawalchavadi Assessment Circle,
No.32, Elephant Gate Bridge Road, Vepery
Integrated Commercial Taxes Building,
Chennai-600 003.
2. State Bank of India
Represented by its Branch Manager
31,Bunder Street,
Govindappa Naicken Street,
Chennai-6000 001.
3. HDFC Bank
Represented by its Branch Manager
No. 3, Mcdowell House,
2nd Line Beach
Parrys Corner, Chennai-600 001.

..Respondents

Petition filed under Article 226 of The Constitution of India praying for the issuance of writ of certiorari to call for records of the impugned order passed in GSTIN 33BKDPP1561K1Z5/2022-23 along with DRC-07 Order under Section 74, Ref No. ZD331024114668M dated 17.10.2024,



on the file of the 1st respondent herein and quash the same as illegal, arbitrary against the principle of natural justice and against the law.

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For Petitioner: Mr.S.Chetan Prakash

For Respondents: Mr.L.Gokulraj,
Govt. Counsel (Tax) for R1

ORDER

An order dated 17.10.2024 is challenged on the limited ground that payments made by the petitioner were not given credit to while determining the petitioner's liability towards penalty and interest.

2. Learned counsel for the petitioner refers to documents evidencing payment of not only tax dues but also penalty and interest.

3. Mr.L.Gokulraj, learned Government Counsel (Tax), who accepts notice for the first respondent, confirms that all dues were discharged by the petitioner.

4. In view thereof, recording that the entire liability towards tax, penalty and interest as per order dated 17.10.2024 was discharged by the petitioner, this writ petition is disposed of. The first respondent is directed to take necessary steps to reflect the fact that the entire liability was discharged in the relevant records. On account of the entire liability being discharged, the attachment of petitioner's bank account stands raised.



Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

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05.06.2026

Index: Yes/No
Neutral Citation: Yes/No
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To

1. The Deputy State Tax Officer- II
Kothawalchavadi Assessment Circle,
No.32, Elephant Gate Bridge Road, Vepery
Integrated Commercial Taxes Building,
Chennai-600 003.
2. The Branch Manager,
State Bank of India,
31,Bunder Street, Govindappa Naicken Street,
Chennai-6000 001.



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SENTHILKUMAR RAMAMOORTHY, J.

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