IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06-05-2026

CORAM

THE HON'BLE MR.JUSTICE S. SOUNTHAR

WP No. 18286 of 2026
AND
WMP NO. 19629 OF 2026

G Vinoth Kumar,
Proprietor of Tvl.V.B.R. Packaging Industries,
Plot No.1, Erandamkattalai Main Road,
Puthavedu, Kancheepuram- 600 128

..Petitioner(s)

Vs

1. The State Tax Officer,
   Kundrathur Assessment ircle,
   No. 4/109, 1st Floor,,
   Bangalore Chennai Highway,
   Varadarajapuram, Nazarathpet, Chennai -123

2. The Assistant Commissioner (ST) (FAC),
   Kundrathur Assessment Circle,
   Room No.104, 1st Floor,
   Integrated Commercial Tax Building,
   Bangalore Chennai Highway,
   Varadharajapuram, Nazarathpettai,
   Chennai -600 123

3. The Bank Manager,
   Canara Bank,
   No.75, Mount Road, Guindy,
   Chennai-600 32

..Respondent(s)

PRAYER: This writ petition has been filed seeking for issuance of a Certiorarified Mandamus, to call for the records connected with order impugned order passed by the first respondent vide Ref No. GSTIN/33AEKPV1055J2ZA/2021-22 dated 10.12.2025 along with its consequential summary order in FORM GST DRC 07 Ref No. ZD3312251509579 dated 10.12.2025 to quash the same as being contrary to law and consequently direct the respondents to de-freeze the bank account of the petitioner maintained with the third respondent.

For Petitioner(s): Mr. Balachandar. R

For Respondent(s): Mr.C.Harsha Raj, Spl. G.P.

ORDER

Mr.C.Harsha Raj, learned Special Government Pleader(Taxes) takes notice for the Respondents.

2. The Writ Petition is disposed of at the time of admission with the consent of the learned counsel for the Petitioner and the learned Special Government Pleader(Taxes) for the Respondents.

3. The writ petition has been filed challenging the impugned order bearing GSTIN/33AEKPV1055J2ZA/2021-22 dated 10.12.2025 along with the summary of the order in Reference No.ZD3312251509579 dated 10.12.2025.

4. The impugned order was preceded by show-cause notice and the petitioner could not appear for personal hearing offered by the respondent as show cause notice was only uploaded in GST Portal and the same has not been intimated to the petitioner.

5. It is noticed that limitation for filing an appeal under GST enactment is already expired and therefore, the petitioner has filed the present writ petition

mainly on the averment that the impugned order passed by the first respondent was digitally signed and uploaded in the portal and the same was not known to the petitioner.

6.The learned counsel for the petitioner would submit that 90% of the disputed tax has been recovered on various dates from the petitioner's Electronic Credit Ledger.

7. The learned counsel for the respondent is however, unable to confirm the same.

8.Following the consistent view taken under similar circumstances and taking note of the date of the order, the case is remitted back to the concerned 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. In case the recovery already made from the petitioner exceeds 10% of the disputed tax as stated by the petitioner, no further amount is required to be pre-deposited by the petitioner as a pre-condition for *de novo* adjudication.

10. Within such time, the petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 22.09.2025 together with requisite documents to substantiate the case by treating the impugned Order dated 10.12.2025 as an addendum to the Show Cause Notice dated 22.09.2025.

11. In case the petitioner complies with the above stipulations, the first

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 shall also stand automatically vacated.

12. 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 barring the amount demanded under the impugned Order.

13. In case the petitioner fails to comply with any of the stipulations, the first 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.

14. Needless to state, before passing any such order, the first respondent shall give due notice to the petitioner.

15.This Writ Petition stands disposed of, with the above observations. No costs. Connected Writ Miscellaneous Petition is closed.

06-05-2026

Neutral Citation: Yes/No

DN

To

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