IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 06.05.2026

CORAM

THE HONOURABLE MR.JUSTICE **S.SOUNTHAR**

W.P.No.18350 of 2026
and
W.M.P.Nos.19713 and 19714 of 2026

Shree Samarth Logistics and Warehousing Pvt. Ltd.,
Represented by its Authorized Representative
S.Srinivasa Varadhan ... Petitioner

vs.

1. The Deputy Commissioner (ST)
Chennai North-1 Zone
Chennai.

2. The State Tax Officer
Broadway Assessment Circle
Chennai.

3. The Branch Manager
ICICI Bank, CBD BELAPUR Branch
Sector 11, Balaji Bhavan, Belapur
Navi Mumbai – 400 614.

4. The Branch Manager
Kotak Mahindra Bank
Flat No.702, Siddhivinayak CHS
Plot No.3, Sector-14 Khanda Colony
New Panv Panvel, Raiga

Maharastra – 41206. … Respondents

Writ Petition filed under Article 226 of the Constitution of India seeking a writ of Certiorarified Mandamus, calling for the records leading to the issuance of Assessment Order bearing reference No.33AAXCS4330B1ZH/2021-22 dated 06.12.2025 passed by the second respondent herein and quash the same and direct the first respondent to lift the bank attachment made to the petitioner's bank account lying with the third respondent and Director's account lying with the fourth respondent vide recovery notice in Form GST DRC-13 dated 15.04.2026.

For Petitioner	:	Ms.Harini S.P.
For Respondents	:	Mr.C.Harsha Raj Special Government Pleader (Taxes) for R1 and R2 Mr.C.Mohan and Ms.A.Rexy Josephine Mary M/s.King & Partridge for R3

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ORDER

Mr.C.Harsha Raj, learned Special Government Pleader (Tax) takes notice for Respondents 1 and 2 and Mr.C.Mohan, learned counsel of M/s.King and Partridge takes notice for third respondent.

2. The writ petition is taken up for final disposal even at the admission stage with the consent of the learned counsel appearing for the petitioner, the learned Special Government Pleader appearing for Respondents 1 and 2 and learned counsel appearing for third respondent.

3. The petitioner has challenged the impugned Assessment Order bearing reference No.33AAXCS4330B1ZH/2021-22 dated 06.12.2025. The learned counsel for the petitioner submits that there were multiple proceedings by the second respondent and hence issue raised in present proceedings has not been properly addressed on the *bona fide* belief that issue raised in all the proceedings are identical. He submits that omission is purely due to inadvertence and confusion arising out of multiple proceedings.

4. It is also seen that limitation for filing the appeal under the GST enactment against the impugned order already expired and in view of the same, the present writ petition has been filed.

5. Learned counsel appearing for the petitioner submits that the petitioner is willing to deposit 10% of the disputed tax as a condition precedent for *de novo* adjudication. The said statement made by the learned counsel for the petitioner is recorded.

6. Under similar circumstances, orders have been passed quashing the impugned demand by remitting the matter back to the file of the second respondent on condition that the assessee deposits 10% to 100% of the disputed tax depending upon the length of the delay in approaching the Court. I do not find any reason to take a different view in this case.

7. Taking into consideration the balance of convenience and the interest of both the parties, the impugned order is set aside and the matter is remanded back to the file of the second respondent with a direction to pass fresh orders subject to condition that the petitioner shall deposit 10% of the disputed tax amount within a period of four weeks from today. The petitioner shall file reply to the show cause notice which preceded the

impugned order and file necessary document to substantiate his case within the above mentioned time limit.

8. On compliance of the above said condition, the second respondent shall proceed to consider the matter afresh and pass final orders on its own merits within a period of further six weeks. In case, the petitioner fails to comply with any of the stipulations, the second respondent is at liberty to proceed against the petitioner to recover the tax as if the writ petition has been dismissed *in limine*. It is made clear that bank attachment shall be lifted subject to deposit of 10% of the disputed tax as directed above and the petitioner not being in arrears of any other amount for any other tax period barring the amount in demand under the impugned order.

With this direction, the writ petition stands disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

06.05.2026
(1/2)

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

gpa/mk

To

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S.SOUNTHAR, J.,

mk

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