



WEB COPY

WP No. 19390 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 13-05-2026

CORAM

THE HON'BLE MRS.JUSTICE L.VICTORIA GOWRI

W.P. No. 19390 of 2026

and W.M.P.Nos.20669 and 20670 of 2026

M/s. Om Shakthi Enterprises,
Represented by its Proprietor Mr.V.S. Raju,
No.170, Pillayar Kovil Street,
Mathur Village,
Sriperumbudur Taluk,
Kancheepuram District – 602 105

..Petitioner(s)

Vs

1. The Deputy State Tax Officer-2,
Sriperumbudur,
Kancheepuram District.
2. Bank Manager
Karur Vysya Bank,
Chennai Velappan Chavadi,
Old No.173A, New No.2/587,
Ground Floor, Poonamallee High Road,
Iyyappanthangal,
Chennai.
3. Bank Manager
Indian Overseas Bank,
Arumbakkam Branch,
No.539, EVR Periyar High Road,
Poonamallee High Road,
Chennai 600 106.

..Respondent(s)



Writ Petition filed under Article 226 of Constitution of India seeking issuance of a Writ of Certiorari to call for the records of impugned Order dated 10.10.2025 in Form GST DRC-07 bearing reference No. ZD331025083821M and its annexure passed by the 1st Respondent in Petitioner's GSTIN 33APPPR2738Q2ZO for the FY 2021-22 and quash the same.

For Petitioner : Mr.E.Sathiyaraj Elangovan

For Respondents : Mr.P.Selvi
Government Advocate (Taxes)

ORDER

Challenging the impugned Order dated 10.10.2025 in Form GST DRC-07 bearing reference No. ZD331025083821M and its annexure passed by the first Respondent in Petitioner's GSTIN 33APPPR2738Q2ZO for the FY 2021-2022, the present Writ Petition has been filed.

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 appearing for the respondents.

3. The learned counsel appearing for the petitioner submitted that already 80% of the tax arrears has been adjusted from the returning cash of the credit ledger and in view of the same, the matter has to be remanded back to the respondent authority for fresh adjudication. However, the learned Government



Advocate submitted that the same is subject to verification and on verification, if it is found that already 80% of the tax arrears has been adjusted the respondents will proceed to consider the petitioner's case afresh. If not, the petitioner may be directed to deposit 25% of the same.

4. The learned counsel appearing for the petitioner had also made an endorsement to the effect that the petitioner is ready to deposit 25% of the disputed tax liability within a period of one month from the date of receipt of a copy of this Order, if the respondent found that 80% of the tax arrears amount was not recovered from the petitioner.

5. In view of the above submissions, the impugned Order is set aside and the case is remanded back to the first respondent for fresh adjudication on verification as to whether 80% of the tax arrears has already been adjusted from the returning cash of the credit ledger. If it is found not recovered, the petitioner shall deposit 25% of the tax arrears amount and on receipt of the same, the matter may be adjudicated afresh and disposed of within a period of two months thereafter.

6. 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.



7. With the above directions, this Writ Petition is disposed of. No costs.

Consequently, connected miscellaneous petitions are closed.

13-05-2026

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

SRM

To

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L.VICTORIA GOWRI, J.

SRM

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