



WP No. 19450 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 14-05-2026

CORAM

THE HON'BLE MRS.JUSTICE L.VICTORIA GOWRI

WP Nos. 19450 and 19493 of 2026

AND

WMP Nos. 20734, 20770, 20774 and 20776 OF 2026

M.S. Gnanasekaran
Represented by its Proprietor
Mr V.C.Gnanasekaran
No.5, NA, K.T.S.Mani Street, Kancheepuram 631501

..Petitioner in all W.Ps

Vs

1. State Tax Officer
Kancheepuram assessment circle,
1st floor, Commercial tax office,
Collectorate campus,
Kancheepuram 631 501.
2. The Bank Manager
Tamil Nadu Mercantile Bank Ltd.,
No.40A, Vanigar Street,
Kancheepuram 631501

..Respondents in all W.Ps

Prayer in W.P.No.19450 of 2026 : Writ Petition under Article 226 of the Constitution of India praying for the issuance of Writ of Certiorari to call for the impugned Order dated 22.12.2025 in Form GST DRC-07 bearing reference No. ZD331225341910Q together with its annexure passed by the 1st Respondent in Petitioners GSTIN 33AFEPG3698D1ZM for the FY 2021-22 and consequential impugned order of bank attachment in GSTIN/33AFEPG3698D1ZM/2025-2026 dated 10.04.2026 and annexure in FORM GST DRC-13 issued by the 1st respondent to the 2nd respondent and quash the same.

Prayer in WP No. 19493 of 2026 : Writ Petition under Article 226 of the Constitution of India praying for the issuance of Writ of Certiorari to call for the



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records of the impugned Order dated 22.12.2025 in Form GST DRC-07 bearing reference No. ZD331225342194P together with its annexure passed by the 1st Respondent in Petitioners GSTIN 33AFEPG3698D1ZM for the FY 2021-22 and consequential impugned order of bank attachment in GSTIN/33AFEPG3698D1ZM/2025-2026 dated 10.04.2026 and annexure in FORM GST DRC-13 issued by the 1st respondent to the 2nd respondent and quash the same.

For Petitioner :	Mr.E.Sathiyaraj
For Respondents :	Mr.T.N.C.Kaushik Additional Government Pleader – for R1

Order

These writ petitions are filed challenging the orders dated 22.12.2025 in Form GST DRC-07 and the consequential order of bank attachment in annexure Form GST DRC-13 dated 10.04.2026.

2. Learned counsel for the petitioner submits that pursuant to the show cause notices in DRC-01 dated 05.06.2025, the petitioner filed his reply on 12.09.2025. However, the impugned orders were issued without considering the explanations offered by the petitioner and therefore seeks the indulgence of this Court in setting aside the impugned orders.

3. Learned Additional Government Pleader appearing for the first respondent submits that the impugned orders were passed only after giving an opportunity of hearing to the petitioner and there is a way out by filing an appeal before the



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second respondent / GST Authority viz., Deputy Commissioner (ST), Kancheepuram
Assessment Circle, Kancheepuram.

4. I have considered the submissions made by both sides and have perused the materials placed on record. Though there is an appeal remedy available to the petitioner, the limitation period for filing the appeal has already elapsed as the order was passed on 22.12.2025. Hence, this Court is inclined to dispose of this writ petition by giving liberty to the petitioner to prefer an appeal against the impugned orders before the Deputy Commissioner (ST), Kancheepuram Assessment Circle, 1st Floor, Commercial Tax Office, Collectorate Campus, Kancheepuram - 631 501 within a period of 90 days from the date of receipt of a copy of this order. On receipt of such appeal, the Deputy Commissioner / GST authority stated supra shall condone the delay in filing the appeal and dispose of the same on merits and in accordance with law on payment of 10% of the pending tax liability. On such payment, the bank attachment shall also be lifted.

5. With the above directions, these writ petitions are disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

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



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L.VICTORIA GOWRI J.

KST

To

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**WP Nos. 19450 of 2026 and
19493 of 2026**

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