IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 28.01.2026

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.25753 of 2024

Tvl. Roshan Agency,
Rep. by its Proprietor – Madan Lal,
No.46, Malayaperumal Street,
Chennai – 600001. ... Petitioner

Vs.

1. The Assistant Commissioner (State Tax)
Kothawalchavadi Assessment Circle, North-1
Integrated Commercial Taxes Office Complex,
Room No.32, Elephant Gate Bridge Road,
Chennai – 600003.

2. The Bank Manager,
Karur Vysya Bank,
New No.37, Old No.13,
Godown Street, Chennai – 600001.

3. The State Tax Officer,
Office of Commercial Tax Officer,
Kothawalchavadi, Assessment Circle,
Chennai North-I,
Integrated Commercial Taxes Offices Complex,
Room No.234, 3rd Floor, No. 1275/3,
Bridge Road, Vepery, Chennai – 600003. ... Respondents

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records on the files of 1st Respondent in his impugned proceedings made in Roc.No.33ADXPP2894H1ZU/2024 dated 03.05.2024 vide Form GST DRC-13 issued to the 2nd Respondent Bank for attaching the Bank Account of the Petitioner, quash the same and further direct the 1st Respondent to lift the Bank Attachment by withdrawing the letter issued in Roc.No.33ADXPP2894H1ZU/2024 dated 03.05.2024 vide Form GST DRC-13 to the 2nd Respondent Bank.

For Petitioner : Mr.J.Abhishek

For R1 & R3 : Mr.C.Harsha Raj
Special Government Pleader

ORDER

The petitioner is before this Court against the impugned recovery proceedings along with the statutory demand notice in Form GST DRC-13 both dated 03.05.2024 which issued against the petitioner for the recovery of demand confirmed for the Financial Year 2021-2022 vide Assessment Order dated 07.11.2023.

2. It is noticed that two Assessment Orders were passed for the same financial year (2021-2022) and on the same issue by the 1st Respondent on 11.05.2023 and the 3rd Respondent on 07.11.2023 respectively.

3. It is in this background the petitioner filed an application dated 16.12.2023 under Section 161 of the respective GST enactments for rectification of the Order dated 07.11.2023. The demand was subsequently dropped pursuant to a Rectification Order dated 27.05.2024.

4. No doubt, there was a mistake on the part of the department in passing two separate orders on the same issue and for the same period, which were covered by the Rectification Order dated 27.05.2024.

5. It is further noticed that the petitioner filed an appeal on 21.12.2023 against the Assessment Order dated 11.05.2023, which came to be rejected by an Order dated 29.04.2025 on the ground of limitation. However, the petitioner already pre-deposited 10% of the disputed tax at the time of filing of an appeal dated 21.12.2023.

6. Against the impugned Assessment Order dated 11.05.2023, the appeal was admittedly filed beyond the statutory period of limitation. The Assessment Order dated 11.05.2023 was passed without the petitioner's participation in the Assessment proceedings by filing a reply to the Show Cause Notice dated 23.03.2023 that preceded the aforesaid order or by appearing for the personal hearing on the date fixed for personal hearing in the aforesaid notice.

7. Taking note of the overall facts and circumstances of the case, considering the fact that the petitioner had approached the appellate authority although belatedly and following the consistent view taken under similar circumstances, the case is remitted back to the 1st respondent to redo the exercise and to pass a fresh order on merits in lieu of order dated 11.05.2023, subject to the petitioner depositing 40% of the disputed tax confirmed vide Assessment Order dated 11.05.2023 (in addition to the 10% already deposited) in cash 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.

8. Within such time, the petitioner shall also file a reply to the Show Cause Notice dated 23.03.2023 by treating the impugned Order dated

11.05.2023 as an addendum to the Show Cause Notice dated 23.03.2023 together with requisite documents to substantiate the case.

9. Subject to the petitioner complying with the above stipulations:

i) the 1st respondent shall proceed to pass fresh order on merits as expeditiously as possible, preferably, within a period of three (3) months of such reply / pre-deposit. It is needless to state that, before passing any such order, the petitioner shall be heard.

ii) The attachment of the bank account of the petitioner shall also stand automatically raised/vacated, subject to the petitioner complying with the above stipulations and subject to the petitioner not being in arrears of any other amount barring the amount demanded under the impugned order.

10. In case the petitioner fails to comply with any of the stipulations, the respondents are 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.

11. This Writ Petition stands disposed of with the above directions. No costs.

28.01.2026

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Neutral Citation : Yes / No

To

1. The Assistant Commissioner (State Tax)
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   Integrated Commercial Taxes Office Complex,
   Room No.32, Elephant Gate Bridge Road,
   Chennai – 600003.

2. The State Tax Officer,
   Office of Commercial Tax Officer,
   Kothawalchavadi, Assessment Circle,
   Chennai North-I,
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   Room No.234, 3rd Floor, No. 1275/3,
   Bridge Road, Vepery, Chennai – 600003.

C.SARAVANAN, J.

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