IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 29.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.29948 of 2023
and
W.M.P.Nos.29559 and 29561 of 2023

M/s R.Bros,
Rep by its Proprietor
Govindaraju Rajarajeswari
W/o.Mr.S.Govindaraju,
East Mada Street, Vadapalani,
Chennai District 600 026. ... Petitioner

Vs.

1. The Deputy Commissioner of Commercial Taxes,
Office of Deputy Commissioner Commercial Tax Officer,
Zone-V, Chennai-600 006.

2. The State Tax Officer (Main)
Vadapalani Assessment Circle,
No.1, Greams Road,
Annex Building,
Chennai – 600 006.

3. The Branch Manager,
State Bank of India,
Vadapalani Branch,
Chennai. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records from the 2nd Respondent's proceedings of GSTIN/33AOKPR5737D1ZU/2018-

2019 dated 06.11.2020 as well as FORM GST DRC-13 dated 03.08.2023 and quash the same and also consequently to direct the 2nd Respondent to de-freeze the petitioner's bank account No.36878246246 with IFSC Code SBIN0010675 in 3rd Respondent's bank.

For Petitioner : Mr.P.Saravanan
For R1&R2 : Mr.TNC.Kaushik,
Additional Government Pleader
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ORDER

In this writ petition, the petitioner has challenged the impugned Assessment order dated 06.11.2020 which was preceded bythe Show Cause Notice, to which the petitioner failed to file reply. Thus, the impugned Assessment has been passed.

2. It is noticed that the aforesaid Assessment Order was passed without considering the reply to the Show Cause Notice.

3. It is further noticed that the present writ petitoin has been filed long after the expiry of the period of limitation prescribed under Section 107 of the respective GST Enactment Act, on 11.10.2023.

4. As such, the writ petition is not maintainable in light of the decision of the Supreme Court in **Singh Enterprises** Vs. **Commissioner of Central Excise**, **Jamshedpur and others**, (2008) 3 SCC 70 and in

Commissioner of Customs and Central Excise Vs. **Hongo India Private Limited and another**, (2009) 5 SCC 791 and also in **Assistant Commissioner (CT) LTU, Kakinada and others** Vs. **Glaxo Smith Kline Consumer Health Care Limited**, 2020 SCC Online SC 440.

5. Considering the fact that the impugned order is an ex parte order in nature passed without considering the reply to the notice in DRC-01 dated 14.09.2020, the case is remitted back to the 2nd respondent to pass a fresh orders on merits, subject to the petitioner depositing 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.

6. Any amount already recovered from the petitioner or paid by the petitioner towards tax liability shall be adjusted towards the pre-deposit of 100% of disputed tax as ordered above.

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

8. In case the petitioner complies with the above stipulations, the 2nd 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 from the date of such reply/pre-deposit. Subject to the petitioner complying with the above stipulations, the attachment of the bank account of the petitioner shall stand automatically raised/vacated.

9. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 100% of the disputed tax as ordered above and the Petitioner not being in arrears of any other amount for any other tax period barring the amount demanded under the impugned Order.

10. In case the petitioner fails to comply with any of the above stipulations, the 1st respondent shall be at liberty to proceed against the petitioner to recover the tax in accordance with law, as if this writ petition had been dismissed in limine today.

11.Needless to state, before passing any such order, the Respondent shall give due notice to the Petitioner.

12. This writ petition stands disposed of with the above observation. No costs. Consequently, the connected W.M.Ps. are closed.

29.01.2026

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Neutral Citations: Yes/No

To:

1. The Deputy Commissioner of Commercial Taxes,
Office of Deputy Commissioner Commercial Tax Officer,
Zone-V, Chennai-600 006.

2. The State Tax Officer (Main)
Vadapalani Assessment Circle,
No.1, Greams Road,
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3. The Branch Manager,
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Chennai.

C.SARAVANAN, J.

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