



WEB COPY

WP No. 45608 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 45608 of 2025

and

WMP Nos.50805 & 50808 of 2025

Vaibhav Reality Homes Private Limited,
Rep. by its Director,
Mr.Senthil Kumar Periyathambi,
Registered Office: S1, Second Floor,
Vaibhavs Vihan, Senthil Avenue Main Road,
Kamaraja Puram, Chennai,
Tamil Nadu - 600073.

..Petitioner

Vs

The Deputy Commissioner (ST) (FAC)
Tambaram Zone, Chennai.

..Respondent

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus calling for records of the impugned Demand Notice bearing GSTIN. 33AADCV4015C1ZY/APR-2018 TO MAR- 2019 dated on 19.07.2025 for the Financial Year 2018-19 and quash the same and direct the Respondent to unfreeze the bank account number 201333333331 and the IFSC Code ESFB0001139.

For Petitioner :

Dr. M.Sathya Kumar

For Respondent :

Mr. T.N.C. Kaushik
Additional Government Pleader

**ORDER**

In this writ petition, the petitioner has challenged the impugned Demand Notice dated 19.07.2025 issued for the tax period 2018-2019. By the impugned Demand Notice, an amount for Rs.6,87,411/- towards CGST and TNGST has been demanded from the petitioner pursuant to order dated 24.04.2024 in Form GST DRC- 07 bearing **Reference No. ZD3304241914793** passed for the aforesaid tax period.

2. The case of the petitioner is that for the very same tax period, another assessment order came to be passed on 24.04.2024 and summary in Form GST DRC-07 on 25.04.2024 bearing **Reference No. ZD330424191534F**, wherein the following amount was confirmed against the petitioner as detailed below:-

Sr. No.	Tax Period		Tax	Interest	Penalty	Total
	From	To				
1	APR 2018	MAR 2019	2,69,783.00	2,54,379.00	26,978.00	5,51,140.00
2	APR 2018	MAR 2019	2,69,783.00	2,54,379.00	26,978.00	5,51,140.00
Total			5,39,566.00	5,08,758.00	53,956.00	11,02,280.00

3. Against the aforesaid assessment order dated 24.04.2024 and summary in Form GST DRC-07 on 25.04.2024 bearing **Reference No. ZD330424191534F**, the petitioner has filed an appeal on 23.07.2024 before the Appellate Authority, which has been acknowledged by the Appellate Authority on 24.03.2025.



4. Since the impugned demand notice dated 19.07.2025 pertains to the assessment order dated 24.04.2024 in Form GST DRC-07 bearing **Reference No. ZD3304241914793** for the tax period 2018-2019 for a sum of **Rs.6,87,411/-** towards CGST and TNGST, there is no scope for quashing the impugned Demand Notice dated 19.07.2025 passed in the light of the assessment order dated 24.04.2024.

5. The petitioner has to challenge the Assessment Order dated 24.04.2024 in FORM GST DRC-07 bearing **Reference No. ZD3304241914793**, wherein a sum of **Rs.6,87,411/-** towards CGST and TNGST has been confirmed against the petitioner.

6. At best, the petitioner can be granted liberty to initiate appropriate proceedings against the Assessment Order dated 24.04.2024 in FORM GST DRC-07 bearing **Reference No. ZD3304241914793** in accordance with law. Accordingly, the impugned Demand Notice shall be kept in abeyance for a period of 90 days from the date of receipt of a copy of this Order.

7. In case, the petitioner secures a favorable order in such proceedings against the Assessment Order dated 24.04.2024 in FORM GST DRC-07 bearing **Reference No. ZD3304241914793**, the demand confirmed by the Assessment Order and the impugned Demand Notice shall stand quashed.



8. In case, the petitioner fails to initiate such proceedings or secure a favourable order in such proceedings against the Assessment Order dated 24.04.2024 in FORM GST DRC-07 bearing **Reference No. ZD3304241914793**, the Respondent is at liberty to proceed against the petitioner in the manner known to law.

9. This Writ Petition stands dismissed with the above liberty. No costs. Connected Writ Miscellaneous Petitions are closed.

11-02-2026

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

AV

To

The Deputy Commissioner (ST) (FAC)
Tambaram Zone Chennai.



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C.SARAVANAN, J.

AV

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