Order QR

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IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 17-11-2026**

CORAM

**THE HON'BLE MR JUSTICE KRISHNAN RAMASAMY**

**WP No. 46661 of 2026**
**and W.M.P.Nos.52466, 52469 & 52470 of 2026**

*CNR: {HCMA012766502026}*

Case QR

Suriyaprakasam Prakadeesh Kumar
Former Partner,M/s. Plus Max Films
No. 29, Mela Srinivasapuram, Veppanthattai,
Perambur,Perambalur District,
Tamil Nadu 621 110

..Petitioner(s)

Vs

1. The Assistant Commissioner (ST)
   Commercial Taxes Department
   Pondy Bazaar Assessment Circle
   No. 46, 2nd Floor, Mylapore Taluk Office Building,
   Greenways Road, R.A. Puram, Chennai 600 028.

2. The Deputy Commissioner
   Commercial Taxes Department
   Chennai Central III
   PAPJM Main Building, 3rd Floor,
   No. 1, Greams Road, Chennai 600 006.

3. State Bank of India
   Represented by its Branch Manager
   Tiruchengode Town Branch,
   Sankari Main Road,Setharampalayam,
   Tiruchengode, Tamil Nadu 637 209

4. The Sub-Registrar
   Veppanthattai Sub Registrar Office,
   Athur Main Road, Veppanthattai
   Perambalur District, Tamil Nadu 621 116.

..Respondent(s)



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Prayer: This writ petition is filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus calling for the records of the 1st Respondent contained in the Summary of Order in Form GST DRC-07 bearing Reference No. ZD330824245712E, dated 27.08.2024, together with the proceedings in GSTN 33AAYFP2493C1ZZ/2019-20, dated 27.08.2024, passed under Section 73 of the Tamil Nadu Goods and Services Tax Act, 2017 read with the Central Goods and Services Tax Act, 2017 for FY 2019-20, and the consequential notice in Form GST DRC-13, dated 27.05.2025, together with the covering letter in GSTIN/33AAYFP2493C1ZZ/2024-25, dated 27.05.2025, issued by the 2nd Respondent to the 3rd Respondent under Section 79(1)(c) of the Tamil Nadu Goods and Services Tax Act, 2017 and the Central Goods and Services Tax Act, 2017, in so far as it relates to the demand under the said order and quash the same as arbitrary, unjust and illegal and consequently, direct the 3rd Respondent to lift the attachment of the bank account of M/s. Plus Max Films bearing Account No. 39021621039 maintained with the 3rd Respondent and direct the 4th Respondent not to register and to cancel if registered, any encumbrance in favour of the 2nd Respondent over the immovable properties of the Petitioner, and pass.

For Petitioner(s): Mr.Suhrith Parthasarathy

For Respondent(s): Ms.Amirta Poonkodi Dinakaran,
Additional Government Pleader (T) for R1 & 2

**ORDER**

The present Writ Petition has been filed challenging the order dated 27.08.2024 passed by the first respondent.

2. According to the petitioner, the impugned order is a duplication of the order dated 03.08.2024, which is already under challenge in W.P. No. 46652 of



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2026 and this Court has already set aside the said impugned order in order dated 17.11.2026, which was passed *ex parte*, and remanded the matter to the first respondent for fresh consideration.

3. The learned Additional Government Pleader (Taxes) appearing for the respondents 1 & 2 fairly concedes that the order impugned in the present petition is a duplication of the order dated 03.08.2024, and therefore, the same may be set aside.

4. Such being the case, the order dated 27.08.2024 impugned in the present Writ Petition is liable to be set aside, as it is a duplication of the order dated 03.08.2024. Accordingly, the impugned order dated 27.08.2024 is set aside.

5. With the above directions, this Writ Petition stands dispose of. There shall be no order as to costs. Consequently, W.M.P. No. 52466 of 2026, filed to dispense with the production of the original impugned order, is allowed, and the connected Miscellaneous Petitions are closed.

**17-11-2026**

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

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**KRISHNAN RAMASAMY, J.**

VM

To:

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   Commercial Taxes Department
   Pondy Bazaar Assessment Circle
   No. 46, 2nd Floor, Mylapore Taluk Office Building,
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   Veppanthattai Sub Registrar Office,
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**WP No. 46661 of 2026**

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