



WEB COPY



W.P.No.639 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 09.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.639 of 2026

and

W.M.P.Nos.777 and 780 of 2026

Shri Hari Bags Pvt Ltd,
Rep by its Authorized Signatory R Thiagarajan
S.90, Sevuttupanapakkam,
Ponneri Taluk, Village No.66,
Thiruvallur – 601 206.

... Petitioner

Vs.

The Assistant Commissioner,
Gummidipoondi Tiruvallur,
Room No.112, Integrated Commercial Taxes
Office Building complex,
Elephant Gate Road, Chennai – 600 003.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records relating to the Respondent's notice in Form DRC – 01D dated 26.12.2024 bearing Reference No.ZD331224230627N, issued under Section 75(12) of the TNGST Act, 2017, for the period May 2024 (financial year 2024-25), quash the same.



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For Petitioner : Mr.Adithya Reddy
For Respondent : Mrs.K.Vasanthamala
Government Advocate

ORDER

Mrs.K.Vasanthamala, learned Government Advocate takes notice for the Respondent.

2. This Writ Petition is being disposed of at the stage of admission itself with the consent of the learned counsel for the Petitioner and the learned Government Advocate for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned intimation in Form GST DRC – 01D dated 26.12.2024, intimation for recovering the amount under Section 79 of the respective GST enactments. The impugned order refers to a Notice in DRC – 01B dated 18.06.2024.

4. The learned counsel for the Petitioner submits that the Petitioner has received a notice in Form GST DRC – 01B dated 11.07.2024 to which the Petitioner had also replied. It appears that the Petitioner's bank account was also attached on 20.08.2025 by the Respondent.



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5. The learned Government Advocate for the Respondent has enclosed a copy of a communication dated 12.12.2025 bearing Reference No.RC.No.1354/DSTO-3/2022, wherein it has been stated as follows:

“I invite your attention to this office reference in RC:No.1354/DSTO-3/2022 dated 20.08.2025. In this connection, I am to inform you that the tax person Tvl Shri Hari Bags Private Limited bearing GSTIN:33AAXCS0798K1Z1, has paid the arrear amount.

It is therefore the notice for the payment of interest amount from Tvl.Shri Hari Bags Private Limited, issued from this office in Form GST DRC – 13, dated 20.08.2025 is hereby withdrawn.”

6. Thus, it appears that the payment of tax for the month of May 2024 which according to the Petitioner was paid during the monthly return filed for the month of June 2024 in Form GSTR – 3B has been accepted.

7. Consequently, no further orders are required to be passed in the light of the above development. However, liberty is granted to the Respondent to issue a fresh notice in accordance with law, in case there is any amount is found to be due and payable by the Petitioner.



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8. This Writ Petition stands closed with the above observations.

No costs. Connected Writ Miscellaneous Petitions are closed.

09.01.2026

Neutral Citation: Yes / No
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To:

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C.SARAVANAN, J.

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