



WEB COPY

WP No. 4409 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10-02-2026

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THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 4409 of 2026

and

WMP Nos. 4889 and 4890 of 2026

M/s.MSJ Trades Impex Limited,
GSTIN.33AABCP6624K1ZE,
No 81, New Avadi Road,
Chennai 600010.
Rep. by its Director Syed Rasheed Mohemmed

..Petitioner

Vs

1. Deputy Commissioner (ST) (FAC),
Central II, Chennai Central Division,
No.1 PAPJM Building,
Greams Road, Chennai-600 006.
2. The Assistant Commissioner (ST),
Kilpauk Assessment Circle,
No.F-50, 1st venue, Anna Nagar (East),
Chennai 600 102.
3. The Manager- Axis Bank,
Symphony Palace, Door No 450 / 744,
Poonamalee High Road, Kilpauk,
Chennai 600 010.

..Respondent(s)

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, to call for the records of the 1st respondent in recovery notice in Reference No. AABCP6624K/REC/002/25 dated 25.10.2025 and quash the same, and a direction to the 1st respondent to refund the deducted sum of Rs.1,90,110/- (Rupees One lakh and Ninety Thousand and Hundred and Ten only) to the



credit of accounts from which it was withdrawn from the 3rd respondent Bank and release the attachments of Bank accounts of the past present directors.

For Petitioner : Mr.R.Swarnavel

For Respondents: Mr.TNC.Kaushik,
Addl. Govt. Pleader

Order

Mr.TNC.Kaushik, learned Additional Government Pleader takes notice for the Respondents.

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 Additional Government Pleader for the Respondents.

3. In this writ petition, the petitioner is before this Court against the impugned recovery notice dated 25.10.2025, whereby the petitioner's bankers namely the 3rd respondent, have been informed that the petitioner is in errors of tax pursuant to the assessment order dated 27.10.2023.

4. The learned counsel for the petitioner submits that on a reading of the copy of the aforesaid order reading of the aforesaid order, indicates that the entire demand pertains to the belated availment of Input Tax Credit under Section 16(4) of the respective GST Enactments. It is also noted that the petitioner has already challenged the aforesaid order before this Court in W.P.No.30909 of 2024.



5. The amount specified in the recovery notice and the date of the order are identical to the order referred to in the impugned recovery notice, namely Form GST DRC-07 dated 27.10.2023, issued pursuant to the detailed order dated 26.10.2023. The said order has already been quashed by this Court and the matter has been remitted back to the first respondent to redo the exercise.

6. In such circumstances, there is no justification for proceeding with the impugned recovery notice, particularly when the order dated 26.10.2023, pursuant to which GST DRC-07 dated 27.10.2023 was issued, has already been quashed by this Court by order dated 28.10.2024 in WP.No.30909 of 2024 along with batch.

7. Accordingly, the impugned recovery notice is quashed. Any recovery shall be made only subject to the final order to be passed by the first respondent pursuant to the order dated 28.10.2024 in W.P.No.30909 of 2024.

8. In view of the above, the attachment of the petitioner's bank account shall be lifted subject to the Petitioner not being in arrears of any other amount for any other tax period barring the amount demanded under the impugned Order.



9. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

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Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

AV



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C.SARAVANAN J.

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