IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 05.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.50218 of 2025
and
W.M.P.Nos.56180, 56182 and 56186 of 2025 and 23 of 2026

Manilal Patel Clearing Forwarding Private Limited,
New No.4 Old No.38, 5th Floor,
Port View Tower, Krishnan Koil Street,
Harbour, Chennai – 600 001. ... Petitioner

Vs.

1.The Assistant Commissioner (ST),
Harbour North – I (Chennai),
Harbour Assessment Circle,
Integrated Commercial Tax Office Complex,
32, Elephant Gate Bridge Road,
Chennai – 600 003.

2.The Deputy Commissioner (ST)(FAC)
Chennai North – 1 Zone
Commercial Tax Department,
Integrated Commercial Tax Office Complex,
32, Elephant Gate Bridge Road,
Chennai – 600 003. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records pertaining to the Impugned order GSTIN 33AAACM3908L2ZI/2020-2021 dated 24.02.2025 on the file of the 1st Respondent and to quash the same.

For Petitioner : Mr.O.Hasmukh Jain and
Mr.Dhakshnamoorthy Subramaniam

For Respondents : Mrs.K.Vasanthamala
Government Advocate

ORDER

Mrs.K.Vasanthamala, learned Government Advocate 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 Government Advocate for the Respondents.

3. The Petitioner is before this Court against the impugned order dated 24.02.2025 which was preceded by a Show Cause Notice in GST DRC-01 dated 25.11.2024 wherein the Petitioner was called upon to appear for personal hearing. However, the Petitioner failed to respond to the Show Cause Notice in Form GST DRC – 01 dated 25.11.2024.

4. The learned counsel for the Petitioner submits that the entire tax liability confirmed vide impugned order dated 24.02.2025 has been recovered

on 26.05.2025. He further submits that further amount of Rs.3,12,750/- has been recovered from the Petitioner's bank account on 09.12.2025.

5. The learned Government Advocate for the Respondents is however unable to confirm the same.

6. Following the consistent view taken by this Court under similar circumstances, the case is remitted back to the 1st Respondent to pass a fresh order on merits subject to the Petitioner depositing 25% of the disputed tax in cash confirmed vide impugned order dated 24.02.2025 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.

7. Needless to state, any amount recovered either from the Petitioner's bank account or from the Petitioner's Electronic Credit Ledger towards the tax liability shall be set off for the purpose of aforesaid pre-deposit of 25%. It is for the Petitioner to establish the same by suitable documents before the Respondents.

8. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 25.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 24.02.2025 as an addendum to the Show Cause Notice dated 25.11.2024.

9. In case the Petitioner complies with the above stipulations, the 1st 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 of such reply/pre-deposit. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner shall also stand automatically vacated.

10. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 25% of the disputed tax as ordered above and the Petitioner is not being in arrears of any other amount barring the amount demanded under the impugned Order.

11. In case the Petitioner fails to comply with any of the stipulations, the 1st Respondent is at liberty to proceed against the Petitioner to recover the

tax in accordance with law as if this Writ Petition was dismissed *in limine* today.

12. Needless to state, before passing any such order, the 2nd Respondent shall give due notice to the Petitioner.

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

05.01.2026

Neutral Citation: Yes / No
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To:

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C.SARAVANAN, J.

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