IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 07.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.50229 of 2025
and
W.M.P.Nos.56196 and 56327 of 2025

Tvl. Sri Venkateshwara Blue Metals.,
Represented by its Proprietor
Thiru Ayyanan Mananthan Murugan,
D.No.Sy.No.202/1, Chennasandram Post,
Kondapanayana Palli Village, Krishnagiri – 635 001.

... Petitioner

Vs.

1. The Deputy State Tax Officer – 2,
Krishnagiri Circle 1, Commercial Taxes Building (Ground Floor),
S.F.No.559/5-Kallukurikki Village,
Ramapuram (SO), Krishnagiri – 635 115.

2. The Assistant Commissioner (St) (FAC),
Krishnagiri Circle 1, Commercial Taxes Building (Ground Floor),
S.F.No.559/5-Kallukurikki Village,
Ramapuram (SO), Krishnagiri – 635 115.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, by calling for the records of the first respondent in issuing the impugned order dated 18.12.2023 with GSTIN 33BVCPM1029F3Z1/2022-23 along with DRC 07 bearing reference number

ZD331223132469K and quash the same as it is arbitrary, lacks jurisdiction and in contravention of Section 75 of the GST Acts, and also in contravention of articles 19 (1) (g) and 265 of the Constitution and to direct the Second respondent to lift the bank attachment issued vide DRC 16 dated 30.10.2025.

For Petitioner : M/s. N.Asmitha

For Respondents : Ms.Amirtha Poonkodi Dinakaran
Government Advocate

ORDER

The case was listed for admission on 05.01.2026.

2. In this writ petition, the petitioner has challenged the impugned *exparte* order dated 18.12.2023, which was proceeded by a Show Cause Notice in Form GST DRC – 01 dated 20.09.2023 for the tax period 2022-2023.

3. By the impugned order, following demand has been confirmed against the petitioner, as detailed below:-

Sr. No.	Tax	Interest	Penalty	Total
1.	3,87,022.39	45,997.35	20,000.00	4,53,019.74
2.	13,91,444.07	1,65,372.17	10,000.00	15,66,816.24
3.	13,91,444.07	1,65,372.17	10,000.00	15,66,816.24
Total	**31,69,910.53**	**3,76,741.69**	**40,000.00**	**35,86,652.21**

4. The learned counsel for the petitioner submits that the aforesaid tax liability of Rs.31,69,910.53/- was discharged by the petitioner on 07.09.2023, which was prior to the issuance of the Show Cause Notice in Form GST DRC-01 dated 20.09.2023 and the impugned order dated 18.12.2023.

5. It is further submitted that, in the above background, the petitioner filed applications for rectification of the order dated 18.12.2023 on 22.12.2023 under Section 161 of the respective GST enactments. However, the said applications were rejected by the respondents by an order dated 03.03.2025.

6. It is also submitted that the petitioner was unaware of the rejection of the rectification application and came to know about the impugned order only after the petitioner's bank account was attached.

7. The learned counsel for the petitioner submits that the petitioner may be granted an opportunity to contest the case afresh.

8. The learned Government Advocate for the respondents, confirms that the aforesaid amount of Rs.31,69,910.53/- had been paid by the petitioner on 07.09.2023.

9. It is noticed that the petitioner has not filed a reply to the above Show Cause Notice in Form GST DRC – 01 dated 20.09.2023. Thus the petitioner has suffered the impugned order.

10. Considering the fact that the petitioner has already discharged the tax liability of Rs.31,69,910.53/- and 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 filing a reply to the Show Cause Notice in Form GST DRC-01 dated 20.09.2023 together with requisite documents to substantiate the defence by treating the impugned Order dated 18.12.2023 as an addendum to the Show Cause Notice dated 20.09.2023 within a period of thirty (30) days from the date of receipt of a copy of this order.

11. In case the Petitioner complies with the above stipulation, 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 stipulation, the attachment of the bank account of the Petitioner shall also stand automatically raised/vacated.

12. It is made clear that bank attachment shall be lifted subject to the Petitioner filing a reply as ordered above and the Petitioner not being in arrears of any other amount for any other tax period barring the amount demanded under the impugned Order.

13. In case the Petitioner fails to comply with any of the stipulation, 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.

14. Needless to state, before passing any such order, the 1st Respondent shall give due notice to the Petitioner.

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

07.01.2026

Neutral Citation : Yes / No

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To:

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C.SARAVANAN, J.

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