IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 19.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.843, 849 and 852 of 2026
and
W.M.P.Nos.1022, 1023, 1029, 1032, 1034 and 1035 of 2026

Tvl.Focussed Corporate Services (CBE),
GSTIN:33AABFF9055F1ZM,
Represented by its Partner
Shri Sampath Kumar. ... Petitioner in all W.Ps.

Vs.

1.The Commercial Tax Officer,
RS Puram Assessment Circle,
Commercial Tax Building,
DR Balasundaram Road,
Coimbatore – 641 018.

2.The Assistant Commissioner (ST),
RS Puram Assessment Circle,
Commercial Tax Building,
DR Balasundaram Road,
Coimbatore – 641 018.

3.The Deputy Commissioner (ST)(FAC),
SGST Appeal, Dr.Balasundaram Road,
Coimbatore.

4.The Bank Manager,
Axis Bank, R.S.Puram,
Coimbatore – 641 002.

5.The Bank Manager,
HDFC Bank Ltd,
768 and 769, 7^{th} Floor,
A-Wing, Spencer Plaza,
Phase – III, Anna salai,
Chennai – 600 002 ... Respondents in all W.Ps.

Prayer in W.P.No.843 of 2026: 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 appeal order in MP.No.437/2025 dated 14.03.2025 issued by the 3^{rd} Respondent and quash the same.

Prayer in W.P.No.849 of 2026: 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 in Form GST DRC 07 bearing reference No.ZD331023104951Z/2018-2019 dated 17.10.2023 issued by the 1^{st} Respondent and quash the same.

Prayer in W.P.No.852 of 2026: 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 notice in GST DRC-13 bearing Rc.No.33AABFF9055F1ZM/2025 dated 10.11.2025 issued by the 2^{nd} Respondent and quash the same.

For Petitioner (in all W.Ps)	:	Mr.G.Derrick sam
For Respondents (in all W.Ps)	:	Mr.V.Prashanth Kiran Government Advocate for R1 to R3 Mr.C.Mohan and Ms.A.Rexy Josephine Mary for M/s.King and Partridge for R5

COMMON ORDER

Mr.V.Prashanth Kiran, learned Government Advocate takes notice for the R1 to R3 and Mr.C.Mohan and Ms.A.Rexy Josephine Mary for M/s.King and Partridge, learned counsel takes notice for R5.

2. By this common order, all these Writ Petitions are 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 R1 to R3 and the learned counsel for R5.

3. In W.P.No.843 of 2026, the Petitioner has challenged the order dated 14.03.2025, whereby, the Petitioner's appeal filed on 21.02.2024 against the assessment order dated 17.10.2023 passed for the tax period 2018-

2019 has been rejected on the ground of limitation. The appeal was filed with a marginal delay however within the condonable period of limitation.

4. In W.P.No.849 of 2026, the Petitioner has challenged the impugned assessment order dated 17.10.2023 in Form GST DRC – 07 passed for the tax period 2018-2019, whereby, the Petitioner has been called upon to pay a sum of Rs.16,60,864.33 towards interest under Section 50 of the respective GST enactments.

5. In W.P.No.852 of 2026, the Petitioner has challenged the impugned Recovery Notice dated 10.11.2025 issued pursuant to the impugned appeal rejection order and in lieu of the assessment order dated 17.10.2023.

6. It is admitted that earlier an order dated 25.08.2023 was passed for the tax period 2018-2019 against which the Petitioner had already filed an appeal on 19.12.2023 with a delay of 24 days and the delay had been condoned and appeal was admitted and the same has to be disposed of on merits.

7. After the demand is confirmed for the period in dispute, *prima facie*, calculation of interest for the tax period 2017 vide assessment order dated 25.08.2023 onwards appears to be incorrect.

8. The learned counsel for the Petitioner fairly concedes that in case the Petitioner fails in the appeal filed against the order dated 25.08.2023, interest can be collected. However, pending disposal of the appeal against the order dated 25.08.2023, the impugned demand vide impugned order dated 17.10.2023 demanding a sum of Rs.16,60,864.33 is without jurisdiction.

9. I have considered the submissions made by the learned counsel for the Petitioner and the learned Government Advocate for R1 to R3 and having perused the records before this Court.

10. The submission of the Petitioner appears to be reasonable and therefore the impugned proceedings are liable to be interfered with. The impugned demand order dated 17.10.2023 is set aside and the case is remitted back to the Respondent to await order to be passed by the Appellate Authority in the appeal filed on 19.12.2023.

11. It is made clear that in case the Petitioner fails in the appeal before the Appellate Authority against the order dated 25.08.2023, interest calculated vide order dated 17.10.2023 till the date of payment shall be accrued in favour of the Department and shall be collected and enforced against the Petitioner.

12. However, pending disposal of the appeal against the order dated 25.08.2023, no further recovery can be made in view of the statutory scheme under Section 107 of the respective GST enactments.

13. All recovery proceedings are subject to final orders to be passed in the appeal filed by the Petitioner on 19.12.2023

14. In view thereof, all these Writ Petitions are being disposed of with the above observation. No costs. Connected Writ Miscellaneous Petitions are closed.

19.01.2026

Neutral Citation: Yes / No
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C.SARAVANAN, J.

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