IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 19-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 5250 of 2026
and WMP Nos. 5774 to 5776 of 2026

Sudeep Industrial Power System
Represented by its Proprietor,
Ms. Keerthika Sangara Raj,
GSTIN- 33DXSPK5216E1ZG
No. 49, Sri Ragavendhar Nagar, 3rd Street,
Veppampattu, Chennai- 602 024.

..Petitioner(s)

Vs

1. Deputy Tax Commissioner (Appeal)
   GST-Appeal, Chennai-I,
   Commercial Tax offices,
   Annex building, Chennai-6.

2. The Assistant Commissioner [ST]
   Thirumazhisai
   GST Integrated Building
   Nazarethpet, Chennai-123.

3. The Manager, The State Bank of India
   GNT Road, Padiyanallur, Chennai
   Tamil Nadu – 600 052.

..Respondent(s)

Prayer : This petition has been filed under Article 226 of the Constitution of India, calling for the records on the file of the 2nd Respondent in the demand order passed in GSTIN- 33DXSPK5216E1ZG/2021-22 dated 13.05.2025 and quash the same, and consequentially defreeze the petitioner's bank account in A/c. No. 32776244073 by the 2nd & 3rd Respondents, and further direct the 2nd respondent to reassess the above orders.

For Petitioner(s): Ms.Devi Rudra M.

For Respondent(s): Mr.TNC.Kauship, AGP (R1 & R2)

O R D E R

The petitioner is before this Court against the impugned order dated 13.05.2025 in Form GST DRC-01 passed for the tax period 2021-2022, which was preceded by a Show Cause Notice in DRC 01 dated 04.05.2024. By the impugned order, the demand proposed in the aforesaid Show Cause Notice in DRC 01 has been confirmed against the petitioner for the tax period 2021-2022.

2. Relevant portion of the impugned order is reproduced below:

"

Period	***TAX***			***Interest***			***Penalty***		
	IGST	***CGST***	***SGST***	***IGST***	***CGST***	***SGST***	***IGST***	***CGST***	***SGST***
2021-22	*0*	*198844*	*198844*	*0*	*84724*	*84727*	*19884*	*19884*	*19884*

"

3. The challenge to the impugned order is primarily on the ground that on the very same day, the second respondent /the Assistant Commissioner [ST], Thirumazhisai has passed yet another assessment order on the same issue for the same period, viz., 2021-2022, dropping the proposal in the Show Cause Notice in DRC 01 dated 09.10.2023.

4. The learned Additional Government Pleader appearing for the first and second respondents confirm the same.

5. Facts on record reveal that the proposal in the Show Cause Notice in DRC 01 dated 04.05.2024, which has culminated in the impugned order dated 13.05.2025, is for the same amount/demand, which has been dropped by the other assessment order dated 13.05.2025 passed pursuant to the Show Cause Notice in DRC – 01 dated 09.10.2023 by the second respondent.

6. Considering the same, the impugned order passed by the 2nd respondent/ Assistant Commissioner [ST], Thirumazhisai, is set aside and the case is remitted back to the second respondent to pass a fresh orders on merits in lieu of the other assessment order dated 13.05.2025, as expeditiously as possible, preferably, within a period of three months from the date of receipt of a copy of this order.

7. The attachment of the petitioner's bank account with the third respondent shall also stand automatically lifted.

8. This Writ Petition is disposed with the above observation accordingly. Consequently, connected Miscellaneous Petitions are closed. No costs.

19-02-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No

Maya

C.SARAVANAN, J.

Maya

To

1. Deputy Tax Commissioner (Appeal)
   GST-Appeal, Chennai-I,
   Commercial Tax offices,
   Annex building, Chennai-6.

2. The Assistant Commissioner [ST] Thirumazhisai
   GST Integrated Building
   Nazarethpet, Chennai-123.

3. The Manager, The State Bank of India
   GNT Road, Padiyanallur, Chennai
   Tamil Nadu – 600 052.

WP No. 5250 of 2026

19-02-2026