W.P.No.49985 of 2025 and
W.M.P.Nos.55895 & 55898 of 2025

C.SARAVANAN, J.

This case is listed under the caption “for being mentioned”.

2. The learned counsel for the petitioner submits that a sum of Rs.44,52,492/- had already been debited from the petitioner’s bank Electronic Cash Ledger and Electronic Credit Ledger, which was not incorporated in paragraph No.8 of the order dated 06.01.2026. The learned counsel for petitioner has also filed a memo to that effect. It is therefore submitted that paragraph nos. 8 and 9 of the order dated 06.01.2026 shall be suitably modified.

3. The learned Government Advocate for the Respondent also confirms the same.

4. Recording the above submission and the memo filed by the learned counsel for the petitioner, paragraph Nos.8 and 9 of the order dated 06.01.2026 shall be modified as follows :-

"8. Considering the fact that the petitioner has made payment in Form GST DRC-03 and an amount of Rs.44,52,492/- (Rupees Forty Four Lakhs Fifty Two Thousand Four Hundred and Ninety Two) has been recovered, which is duly acknowledged in Form GST DRC-04 towards the tax liability confirmed by the impugned order and following the consistent view taken by this court under similar circumstances, the case is remitted back to the respondent to pass a fresh order subject to the petitioner depositing 25% of disputed tax in cash or from the Petitioner's Electronic Credit Ledger within a period of thirty (30) days from the date of receipt of copy of this order.

9. It is needless to state that any amount already paid/recovered from the petitioner towards the tax liability confirmed by the impugned order shall be adjusted towards pre-deposit of 25% tax liability as ordered above. This will be however subject to the verification by the respondent."

5. Recording the same, Registry is directed to carry out necessary corrections as stated above to paragraph Nos.8 and 9 of the order dated 06.01.2026 and issue fresh order copy to the parties.

6. All other observations made in the order dated 06.01.2026 shall remain unaltered.

29.01.2026

rpp

C.SARAVANAN, J.

rpp

W.P.No.49985 of 2025 and
W.M.P.Nos.55895 & 55898 of 2025

29.01.2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06-01-2026
CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 49985 of 2025
AND
WMP NO. 55895 OF 2025,WMP NO. 55898 OF 2025

M/s.TRIVENIMUDRAI PROJECT LIMITED
Rep by its authorised Signatory Satyavrat
Tripathi- CFO,
Having office at No.1, 2/237,
P. Palani S/o Ponnusamy,
Karakuppam Road, Bargur,
Krishnagiri, Tamil Nadu - 635104

..Petitioner(s)

Vs

The Assistant Commissioner (ST)(FAC)
Krishnagiri- II Assessment Circle,
Collector Office Backside,
Krishnagiri- 635 115. Tamil Nadu.

..Respondent(s)

PRAYER

Writ Petition filed under Art.226 of Constitution of India seeking for issuance of a Writ of Certiorarified Mandamus, calling for the records relating to the impugned Order GSTIN 33AAECC1647A1ZC (FY 2023-24) dated 22/04/2025 and its consequential Demand Order dated 22.04.2025 having Reference No. ZD330425160082T issued by the Respondent and quash the same and consequently direct the respondent to lift the Bank attachment.

For Petitioner(s): Mr.Sanskar Samdaria S.

For Respondent(s): Mrs.P.Selvi,
Government Advocate

Order

Mrs.P.Selvi, learned Government Advocate takes notice for the Respondent.

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 Respondent.

3. The Petitioner is before this Court against the impugned order dated 22.04.2025 for the financial year 2023-2024, which was preceded by a show cause notice in DRC-01 dated 04.03.2025 and the reminder dated 07.04.2025. However, the Petitioner has failed to respond to the same and thus, suffered the impugned order dated 22.04.2025.

4. It appears that the petitioner had also filed an application for rectification of the aforesaid order on 17.11.2025, which seems to be rejected by an order dated 22.11.2025. Therefore, the present Writ Petition has been filed on 16.12.2025.

5. The learned counsel for the petitioner submitted that the petitioner had paid certain amount on 24.11.2025 towards tax liability confirmed vide impugned order dated 22.04.2025.

6. The learned Government Advocate for the respondent, however, unable to confirm the same as to whether the aforesaid amount is made by the petitioner on 24.11.2025 towards tax liability confirmed vide impugned order dated 22.04.2025.

7. I have considered the submissions advanced by the learned counsel for the Petitioner and the learned Government Advocate for the Respondent.

8. Considering the fact that the petitioner had made part payment, which was duly acknowledged in Form DRC – 04, dated 24.11.2025 and following the consistent view taken by this court under similar circumstances, the case is remitted back to the respondent to pass a fresh order subject to the petitioner depositing 25% of disputed tax in cash or from the Petitioner's Electronic Credit Ledger within a period of thirty (30) days from the date of receipt of a copy of this order.

9. It is needless to state that the amount, which is said to have been deposited voluntarily by the petitioner on 24.11.2025 shall be adjusted towards pre-deposit of 25% tax liability. This will be, however, subject to the verification by the respondent.

10. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 04.03.2025 together with requisite documents to substantiate the case by treating the impugned Order dated 22.04.2025 as an addendum to the show cause notice dated 04.03.2025.

11. In case the Petitioner complies with the above stipulations, the 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.

12. It is made clear that bank attachment shall be lifted subject to the deposit of 25% of the disputed tax 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 stipulations, the 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 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.

06-01-2026

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

RPP

To

The Assistant Commissioner (ST)(FAC),
Krishnagiri- II Assessment Circle,
Collector Office Backside,
Krishnagiri- 635 115. Tamil Nadu.

C.SARAVANAN J.

RPP

WP No. 49985 of 2025
AND
WMP NO. 55895 OF 2025,
WMP NO. 55898 OF 2025

06-01-2026