



WEB COPY

WP No. 1488 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27-01-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 1488 of 2026

AND

WMP NO. 1618 OF 2026

Sudhakar Reddy and Sudhakar Sureddy

Tax Payer,

Office at No 6 2nd Lane, Madhavaram Highway

Road, Perambur, Chennai 600 011

..Petitioner(s)

Vs

The Deputy State Tax Officer

Villivakkam assessment Circle,

Station No. 1, Greaves Road,

PAPIM Annex Building 2nd Floor,

Chennai 600 006

..Respondent(s)

PRAYER

Writ Petition filed under Art. 226 of Constitution of India seeking for issuance of Writ of Certiorari, calling for the records in respect of proceeding in GSTIN - 33AEVPS1560G2Z72019-2020 dated 30.08.2024 by the Respondent and quash the same, consequently direct the respondent to unfreeze the Canara bank, Labbi Pet, Vijayawada, Union Bank of India, Whites Road, Chennai on his file.



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For Petitioner(s): Mr. G.Kartheeban

For Respondent(s): Ms.Amirtha Poonkodi Dinakaran,
Government Advocate

ORDER

Ms.Amirtha Poonkodi Dinakaran, 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 30.08.2024 under Sec.73 of the respective GST Enactments passed for the financial year 2019-2020, which was preceded by a show cause notice in DRC-01 dated 03.05.2024. However, the Petitioner has failed to respond to the same and thus, suffered the impugned order dated 30.08.2024.

4. By the impugned order, the demand that has been confirmed against the petitioner is as follows :-



Year	Taxable value	Tax Head	Tax	Interest	Penalty @ 10% of tax	Total
2019-20	535111	CGST	48160	35008	10000	93168
		SGST	48160	35008	10000	93168
		Total	96320	70016	20000	186336

5. The learned counsel for petitioner submitted that the petitioner was a small operator. Therefore, the petitioner may be given partial relief.

6. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 25% of the disputed tax as a condition for *denovo* adjudication.

7. Considering the above submission and following the consistent view taken by this Court under similar circumstances, the impugned order is quashed and the case is remitted back to the respondent subject to the petitioner depositing 25% of disputed tax in cash or 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.

8. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 03.05.2024 together with requisite



documents to substantiate the case by treating the impugned Order dated 30.08.2024 as an addendum to the show cause notice dated 03.05.2024.

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9. 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.

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 not being in arrears of any other amount for any other tax period barring the amount demanded under the impugned Order.

11. 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.

12. It is needless to state, before passing any such order, the Respondent shall give due notice to the Petitioner.



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13. This Writ Petition stands disposed of with the above observations.

No costs. Connected Writ Miscellaneous Petitions are closed.

27-01-2026

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

RPP

To

The Deputy State Tax Officer
Villivakkam assessment Circle,
Station No. 1, Greams Road,
PAPIM Annex Building 2nd Floor,
Chennai 600 006.



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C.SARAVANAN J.

RPP

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