



WEB COPY



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 27.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.2588 of 2026
and
W.M.P.Nos.2822 & 2824 of 2026

G.Gopal

... Petitioner

Vs.

1. The Commissioner of Commercial Taxes,
4th Floor, Ezhilagam Building, Kamarajar Road,
Chennai – 600 005.

2. The Joint Commissioner,
Integrated Building for Commercial Taxes and Registration
Department (South Tower) at Saidapet,
Government farm Village, Chennai – 600 035.

3. The Assistant Commissioner (ST),
Muthialpet Assessment Circle, Chennai (North) Division,
Integrated Building Commercial Taxes Department,
No.32, Elephant Gate Bridge Road,
Chennai – 600 003.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records of the 3rd respondent with regard to the impugned notices proceedings of Recovery Officer in demand notice dated 23.12.2024, 22.04.2025 and 29.05.2025 issued in connection with GSTIN No.33AAHFR9666G1ZT, in so far as the petitioner herein is concerned and quash the same as illegal, arbitrary and



devoid of merits and consequently direct the 3rd respondent to defreeze the account in S.B. A/c.No.602001505310 in ICICI Bank, Parrys Branch.

For Petitioner : Mr.M.Subhadra

For Respondents : Mrs.K.Vasanthamala,
Government Advocate.

ORDER

Mrs.K.Vasanthamala, learned Government Advocate takes notice for the Respondents.

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 Respondents.

3. In this writ petition, the petitioner has challenged the demand notice dated 23.12.2024, 22.04.2025 and 29.05.2025 in DRC – 01 for the tax period 2021-2022 issued by the respondent.

4. When the matter was taken up for hearing today, the learned Government Advocate for the respondents submitted that pursuant to the impugned demand notice dated 22.04.2025, a final order dated 22.12.2025 has already been passed, confirming the demand proposed in the impugned



notice dated 22.04.2025 against the petitioner. A copy of the said assessment order has also been placed before this Court.

5. In view of the above submission and the subsequent development, this Court is of the view that the relief sought for in the present writ petition, no longer survives for consideration.

6. Accordingly, this writ petition is dismissed as infructuous. However, liberty is granted to the petitioner to challenge the order dated 22.12.2025 passed for the tax period 2021-2022 in the manner known to law.

7. There shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

27.01.2026

Neutral Citation: Yes / No
kmm



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C.SARAVANAN, J.

kmm

To:

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