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WP No. 1091 of 2026



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 19-01-2026

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

**WP No. 1091 of 2026
& WMP Nos.1265 & 1266 of 2026**

1. Tvl Shoba Electricals & Hardwares
Represented by its Proprietor,
Mr Jagdishsingh,
No 3 R.V. Street, Alagesan Nagar,
Chengalpattu -603 001

Petitioner(s)

Vs

1. The Deputy Commercial Tax Officer
Chengalpattu Assessment Circle,
Chengalpattu District.

2. The Deputy Commissioner(ST),
Chengalpattu Zone,
Chengalpattu District.

3. The Branch Manager,
Tamilnad Mercantile Bank Ltd,(TMB)
M. S. Tower,
No 3, G. S. T. Road,
1 Floor,
Opp Thirumalai Talkies,
Chengalpattu 603001

4. The Branch Manager,
Syndicate Bank,
Chengalpattu Branch,
No.148, GST Road,
Chengalpattu -603001

Respondent(s)

**PRAYER**

This petition has been filed seeking for issuance of a Certiorari, to call for the records of the impugned order dated 23.06.2025 in Reference No.ZD330625238167C in GSTIN No.33BGXPJ3143D1ZH for the FY 2019-2020 along with FORM GST DRC-07 dated 23.06.2025 passed by the 1st respondent and the consequential order of bank attachment in FORM GST DRC-13 dated 09.10.2025 issued by the 2nd respondent to the Branch Manager of the Banks.

For Petitioner(s): Ms.S. Elvin Niha

For Respondent: Mrs.K.Vasanthamala, GA for
R1 and 2

ORDER

Mrs.K.Vasanthamala, learned Government Advocate takes notice for the respondents 1 & 2.

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 appearing for the respondents 1 & 2.

3. In this Writ Petition, the petitioner has challenged the impugned Order bearing Reference No.ZD330625238167C dated 23.06.2025 of the 1st respondent, which was preceded by a Show Cause Notice in GST DRC-01 dated 27.09.2024 wherein the petitioner was called upon to appear for personal hearing. However, the petitioner had not taken advantage of the same and thus,



suffered the impugned Order dated 23.06.2025.

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4. It is noticed that the limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 against the impugned order has already expired. The present writ petition has been filed only on 08.01.2026.

5. Under similar circumstances, orders have been quashed and cases have been remitted back to pass a fresh order on terms subject to such Assessee depositing 25% to 100% of the disputed tax depending upon the length of delay in approaching the Court. I do not find any reason to take a different view in this case.

6. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the case is remitted back to the 1st respondent to pass a fresh order subject to the petitioner depositing 25% of the 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.

7. Within such time, the petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 27.09.2024 together with requisite documents to substantiate the case by treating the impugned Order dated



23.06.2025 as an addendum to the Show Cause Notice dated 27.09.2024.

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8. In case the petitioner complies with the above stipulations, the 1st 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 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.

9. 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 barring the amount demanded under the impugned Order.

10. In case the petitioner fails to comply with any of the stipulations, the 1st 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.

11. Needless to state, before passing any such order, the 1st respondent shall give due notice to the petitioner.



12. This Writ Petition stands disposed of, with the above observations.

No costs. Connected Writ Miscellaneous Petitions are closed.

19-01-2026

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Index:Yes/No

Neutral Citation:Yes/No



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**C.SARAVANAN, J.
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