WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 12758 of 2026
and
WMP Nos.13957 &13960 of 2026

M/s.Folium Trading Pvt Ltd,
Rep.by its Director Mansoor Ali,
Gulab Brindavan, No.156(52), Flat No.S1,
2nd Floor, Vannier Street, Choolaimedu,
Chennai 600 094

..Petitioner(s)

Vs

1. Assistant Commissioner (ST),
   Hosur South III Assessment Circle,
   Ground Floor, Integrated Commerical Taxes Office,
   Seetharam Nagar, Hosur-635 109
2. Deputy Commissioner (ST),
   Chengalpattu Zone,
   No.26, Abirami Complex,
   Kanchipuram High Road, Thimmavaram,
   Chengalpattu 603 101

3. SVC Co-operative Bank Ltd,
   No.23, Ground Floor, Mootha Centre,
   Kodambakkam High Road, Nungambakkam,
   Chennai 600 034

..Respondent(s)

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records in the impugned bank attachment letter issued in Form GST DRC13 bearing reference number GSTIN.33FVIPP6133F4ZG/A2/2026 dated 18.03.2026 by the 1st Respondent to quash the same, and consequently direct the 1st Respondent to

https://www.mhc.tn.gov.in/judis
www.taxcode.in

WEB COPY

forthwith lift the bank attachment, including refund of any amount already debited from the Petitioners bank account.

For Petitioner(s): Mr.P.V.Balasubramanian
Senior Counsel
For Respondent(s): Mr.C.Harsharaj
Special Government Pleader, for R1 & R2

ORDER

Mr.C.Harsharaj, learned Special Government Pleader, takes notice for the Respondent Nos.1 and 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 Special Government Pleader for the Respondent Nos.1 and 2.

3. The Petitioner is before this Court challenging the impugned recovery notice in Form GST DRC-13, dated 18.03.2026. The impugned notice was issued to the Petitioner under Section 79(1)(c) of the respective GST Enactment and is accompanied by a communication dated 18.03.2026. The Petitioner was served with the aforesaid notice on account of tax arrears amounting to Rs.2,43,39,830/- due to Mrs.PK Traders.

https://www.mhc.tn.gov.in/judis
www.taxcode.in

WEB COPY

4. The case of the petitioner is that he had no transactions with the said M/s PK Traders and, therefore, the petitioner has been unnecessarily proceeded against in Form GST DRC-13 issued under Section 79(1)(c) read with Rule 145(1), whereby the petitioner has been informed that he should make payment of tax, penalty, and interest as per the attached DRC-13 until payments are made for the tax due by the said M/s PK Traders.

5. The specific case of the Petitioner is that the Petitioner had no transactions with the said Mrs.PK Traders, Hosur. However, it is submitted that the Petitioner had transactions with Tvl.Praveen Traders, a sister concern of M/s.PK Traders, in respect of which the Petitioner was again proceeded against in Form GST DRC-13 dated 17.02.2026, whereby the Petitioner's bank account was attached for the arrears of tax due from Tvl.Praveen Traders.

6. It is further submitted that the Petitioner had approached this Court by way of Writ Petition in WP No.7524 of 2026, which came to be disposed of on 24.02.2026, after recording that although the Petitioner had transactions with the Tvl.Praveen Traders, there was no amount due and payable to the said Tvl.Praveen Traders as on the date of the aforesaid Form GST DRC-13 dated 17.02.2026.

https://www.mhc.tn.gov.in/judis
www.taxcode.in

WEB COPY

7. It is also submitted that the Petitioner cannot be expected to prove the negative, as he had no transactions with Mrs.PK Traders, Hosur.

8. The learned counsel for the Petitioner would submit that after filing of the earlier Writ Petition in WP No.7524 of 2026, the Petitioner became aware that the proprietor of Mrs.PK Traders, Hosur, Mrs.PK Traders, Pollachi, Tvl.Praveen Traders, Chengalpattu and PC Traders, Choolai Circle, are one and the same, namely one Mr.Praveen Kumar.

9. It is submitted that the Petitioner has also given a reply dated 20.03.2026 in response to the impugned notice in DRC-13 dated 18.03.2026, which was responded to by the respondents through communication dated 23.03.2026 and 25.03.2026.

10. The learned Government Pleader for the respondents would submit that the apprehension expressed by the Petitioner is misconceived and that the Writ Petition is premature and liable to be dismissed. He would, however, submit that appropriate orders will be passed on the aforesaid reply dated 20.03.2026 after considering the submissions.

11. I have considered the submissions made by the learned Senior Counsel for the Petitioner and the learned Special Government Pleader for the Respondents.

https://www.mhc.tn.gov.in/judis
www.taxcode.in

WEB COPY

12. I am inclined to dispose of this Writ Petition by directing the Respondents to pass appropriate orders on merits. The Petitioner shall produce records to show that the Petitioner had no transactions with Tvl.Praveen Traders or Mrs.PK Traders and that no amounts are due and payable, by producing necessary records.

13. The Petitioner shall also produce such records as are required to substantiate his case, including invoices and proof of payments made to Tvl.Praveen Traders. It is open to the Respondents to inspect the records of the petitioner.

14. In case the Petitioner produces the records, the Respondents shall proceed to pass final orders on merits, and recovery, if any, shall be made only thereafter.

15. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

01-04-2026

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

https://www.mhc.tn.gov.in/judis
www.taxcode.in

WEB COPY

To

1. Assistant Commissioner (ST),
   Hosur South III Assessment Circle,
   Ground Floor,Integrated Commerical Taxes Office,
   Seetharam Nagar,Hosur-635109
2. Deputy Commissioner (ST),
   Chengalpattu Zone,
   No.26, Abirami Complex,
   Kanchipuram High Road, Thimmavaram,
   Chengalpattu 603 101

3. SVC Co-operative Bank Ltd,
   No.23, Ground Floor, Mootha Centre, Kodambakkam High Road,
   Nungambakkam, Chennai 600 034

https://www.mhc.tn.gov.in/judis
www.taxcode.in

WEB COPY

C.SARAVANAN, J.

GBI

WP No. 12758 of 2026
and
WMP Nos.13957 &13960 of 2026

01-04-2026

https://www.mhc.tn.gov.in/judis
www.taxcode.in