



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP Nos. 7234 & 7242 of 2026

AND

WMP NO. 7831 OF 2026, WMP NO. 7826 OF 2026, WMP NO. 7832 OF 2026, WMP NO. 7823 OF 2026,

In WP.No.7234 of 2026:

Tvl Bhavana Enterprises
Rep by its proprietor P.Balamurugan,
SF No. 58,61,62/2,
Silk Garden,
Kaniyampoondi,
Avinashi Taluk,
Tiruppur - 641 663

..Petitioner(s)

Vs

1. Assistant Commissioner/assistant Commission(st)(fac)
Gandhi Nagar Assessment circle
No.16, Emperor Buildings, Indhira Nagar
Tiruppur-641 603
2. Deputy Commissioner (st)
O/o. the Deputy Commissioner ST,Kumaran Road, Backside to Indian
Oil Petroleum Bunk, 1st Floor, CT Integrated Building, Tiruppur 641
601
3. The Branch Manager
IDBI Bank Limited,112/23, Vela Towers, Indira Nagar, 1st Street,
Avinashi Road, Tirupur 641 603

.Respondents

PRAYER : Writ Petition is filed under Article 226 of the Constitution of



India for issuance of a Writ of Certiorarified Mandamus to call for the records pertaining to the proceedings and order bearing Ref.No.ZD3302252697952 GSTIN.33AFKPB2602L1ZU dated 24.2.2025 and 26.2.2025 respectively issued by the 1st Respondent quash the same and consequently direct the 1st Respondent to lift the attachment of the Bank accounts pertaining to the Petitioners savings bank and current accounts bearing Nos.0113102000081670 and 0113104000436793 respectively held in the 3rd Respondent Bank and further a direct the 2nd Respondent to lift the attachment and sale of Petitioner immovable property in SF Nos.130/1, 130/2 located at Velampalayam Tiruppur and in SF Nos.215,309/4 located at Mavooreddipatti, Namakkal issued vide FORM GST DRC-16 dt.10.11.2025

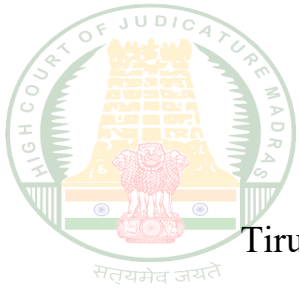
In WP No. 7242 of 2026:

Tvl Bhavana Enterprises
Rep by its proprietor P.Balamurugan,
SF No. 58,61,62/2,
Silk Garden,
Kaniyampoondi,
Avinashi Taluk,
Tiruppur - 641 663

..Petitioner(s)

Vs

1. Assistant Commissioner/assistant Commission(st)(fac)
2. Deputy Commissioner (ST)
O/o. the Deputy Commissioner ST,Kumaran Road, Backside to Indian Oil Petroleum Bunk, 1st Floor,
CT Integrated Building, Tiruppur 641 601
3. The Branch Manager
IDBI Bank Limited,112/23, Vela Towers, Indira Nagar, 1st Street,
Avinashi Road,



Tirupur 641 603

..Respondent(s)

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PRAYER : Writ Petition is filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorarified Mandamus to call for the records pertaining to the proceedings and order bearing Ref.No.ZD3302252697952 GSTIN.33AFKPB2602L1ZU dated 24.2.2025 and 26.2.2025 respectively issued by the 1st Respondent quash the same and consequently direct the 1st Respondent to lift the attachment of the Bank accounts pertaining to the Petitioners savings bank and current accounts bearing Nos.0113102000081670 and 0113104000436793 respectively held in the 3rd Respondent Bank and further a direct the 2nd Respondent to lift the attachment and sale of Petitioner immovable property in SF Nos.130/1, 130/2 located at Velampalayam Tiruppur and in SF Nos.215,309/4 located at Mavooreddipatti, Namakkal issued vide FORM GST DRC-16 dt.10.11.2025

For Petitioner(s): Ms.M N Sumathy
(in both the cases)

For Respondent(s): Mr.C.Harsharaj
(in both the cases) Special Government Pleader for R1 & R2

COMMON ORDER

Mr.C.Harsharaj. learned Special Government Pleader takes notice for the Respondents 1 and 2.

2. These Writ Petitions are disposed of at the time of admission itself with the consent of the learned counsel for the Petitioner and the



learned Special Government Pleader for the Respondent.

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3. In these Writ Petitions, the Petitioner has challenged the respective impugned Assessment orders, passed for the respective tax periods which were preceded by the respective Show Cause Notices in DRC-01 as detailed below:-

Sl.No	W.P.Nos	Tax Period	Date of Show Cause Notice	Date of Impugned Assessment Order
1	7234/2026	2020-2021	25.11.2024	24.02.2025 & 26.02.2025
2	7242/2026	2019-2020	20.05.2024	27.08.2024

4. The aforesaid Show Cause Notices were not replied by the Petitioner and thus, the Petitioner has suffered the respective impugned Assessment orders.

5. The case of the Petitioner appears to be that Petitioner filed an application for cancellation of Registration on 10.03.2020 and that, by an order dated 26.11.2021 in Form GST Reg-19, the Petitioner's registration was also cancelled with effect from 01.08.2021 and that the Petitioner was unaware of the proceedings.



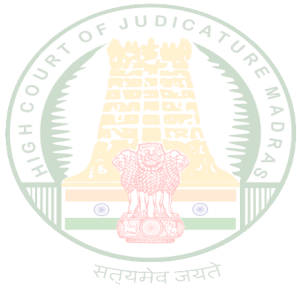
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6. That apart, it is submitted that the Petitioner came to know about the impugned proceedings only after notice of attachment for sale of immovable property/movable property were issued on 10.11.2025 in Form GST Reg 16.

7. Learned Counsel for the Petitioner further submits that part of the tax liability has also been recovered from the Petitioner.

8. Learned Counsel for the Respondent is, however, unable to confirm the same.

9. At this stage, the learned Counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 50% of the disputed tax confirmed by the impugned order dated 27.08.2024 for the tax period 2019-2020 and 25% of the disputed tax confirmed by an order dated 24.02.2025 for the tax period 2020-2021 as a condition for *denovo* adjudication. However, he would further submits that the amount already recovered may be adjusted towards the pre-deposit.



10. The learned counsel for the Petitioner has also made the

following endorsement to that effect that the Petitioner will pre-deposit of the disputed tax in the Court bundle which have been extracted hereunder:-

“Agreed to pay 25% of the tax liability”.
(In WP.No.7234/2026)

“Accepted to pay 50% of the tax liability”.
(In WP.No.7242/2026)

11. Considering the fact that the Petitioner had failed to respond to the respective Show Cause Notices and following the consistent view taken by this Court under similar circumstances, the cases are remitted back to the concerned Respondent/original Authority subject to the Petitioner depositing 50% of the disputed tax confirmed by the impugned order dated 27.08.2024 for the tax period 2019-2020 and 25% of the disputed tax confirmed by an order dated 24.02.2025 for the tax period 2020-2021 in cash or from the Petitioner’s Electronic Cash Register within a period of (30) thirty days from the date of receipt of copy of this order .

12. Within such time, the Petitioner shall also file a reply to the Show Cause Notices in GST DRC-01 dated 25.11.2024 and 20.05.2024 together with requisite documents to substantiate the case by treating the impugned Orders dated 24.02.2025 & 26.02.2025 and 27.08.2024 as an



addendum to the Show Cause Notices dated 25.11.2024 and 20.05.2024.

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13. In case the Petitioner complies with the above stipulations, the concerned Respondent/original Authority shall proceed to pass final orders 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 if any, shall also stand automatically vacated.

14. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 25% and 50% 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.

15. All recovery proceedings shall be kept in abeyance including the proposed sale of the immovable properties subject to Petitioner complying with the above terms.

16. In case the Petitioner fails to comply with any of the stipulations, the concerned Respondents are at liberty to proceed against the Petitioner to



W.P.Nos.7234 & 7242 of 2026

recover the tax in accordance with law as if this Writ Petition was dismissed

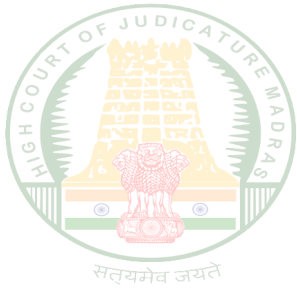
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17. Needless to state, before passing any such order, the concerned Respondent shall give due notice to the Petitioner.

18. These Writ Petitions stand disposed of with the above observations.
No costs. Connected Writ Miscellaneous Petitions are closed.

05-03-2026

Neutral Citation: Yes/No
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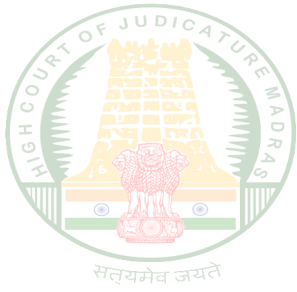
To

1. Assistant Commissioner/assistant Commission(st)(fac)
Gandhi Nagar Assessment circle
No.16, Emperor Buildings, Indhira Nagar
Tiruppur-641 603
2. Deputy Commissioner (st)
O/o. the Deputy Commissioner ST,Kumaran Road, Backside to Indian Oil
Petroleum Bunk, 1st Floor, CT Integrated Building, Tiruppur 641 601
3. The Branch Manager
IDBI Bank Limited,112/23, Vela Towers, Indira Nagar, 1st Street,
Avinashi Road, Tirupur 641 603

**WP No. 7234 of 2026 AND
WMP NO. 7831 OF 2026,WMP NO. 7826 OF 2026,
WMP NO. 7832 /2026,WMP NO. 7823 /2026,WP NO. 7242 /2026**

4. Assistant Commissioner/assistant
Commission(st)(fac)
5. Deputy Commissioner (ST)
O/o. the Deputy Commissioner ST,Kumaran
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Indira Nagar, 1st Street, Avinashi Road,
Tirupur 641 603

05-03-2026



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W.P.Nos.7234 & 7242 of 2026
and
W.M.P.Nos.7831, 7826, 7832, 7823 of 2026

C.SARAVANAN.,J.

This case is listed under the caption, 'for being mentioned' at the instance of the learned counsel for the Petitioner.

2. The learned Counsel for the Petitioner submits that in the order dated 05.03.2026, there is transcription error in the name of the 1st Respondent in the cause title and the prayer in the preamble to the order portion insofar as W.P.No.7242 of 2026.

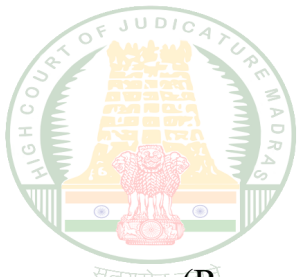
3. Perusal of the aforesaid petition filed in support of WP.No.7242 of 2026 confirms the same.

4. In view of the above,

a) the 1st Respondent in the cause title of WP.No.7242 of 2026 is to

be incorporated as follows:

1. Commercial Tax Officer/State Tax Officer,
Gandhi Nagar Assessment Circle
No.16, Emperor Buildings, Indhira Nagar
Tiruppur – 641603



(Respondents 2 and 3 remains unaltered) and
WEB COPY b) The prayer portion in WP.No.7242 of 2026 is to be incorporated

as follows:

Writ Petition is filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorarified Mandamus to call for the records pertaining to the proceedings and order bearing Ref.No.ZD330824231720N GSTIN:33AFKPB2602L1ZU dated 27.08.2024 issued by the 1st respondent, quash the same and consequently direct the 1st respondent to lift the attachment of the Bank accounts pertaining to the petitioner's savings bank and current accounts bearing Nos.0113102000081670 and 0113104000436793, respectively held in the 3rd respondent Bank and further direct the 2nd respondent to lift the attachment and sale of petitioner's immovable property in S.F.Nos.130/1, 130/2 located at Velampalayam, Tiruppur and in S.F.Nos.215, 309/4 located at Mavooreddipatti, Namakkal issued vide FORM GST DRC-16 dated 10.11.2025.

5. The Registry is directed to substitute the name of the Respondent in cause title and the prayer in the preamble as aforesaid and to incorporate the above corrections in the order dated 05.03.2026 and issue a fresh certified copy of the order dated 05.03.2026 to the Petitioner and the Respondents.

Neutral Citation : Yes / No
Gv

17.04.2026



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Case Citation: (2026) taxcode.in 994 HC



W.P.Nos.7234 & 7242 of 2026

C.SARAVANAN, J.

gv

W.P.Nos.7234 & 7242 of 2026

and

W.M.P.Nos.7831, 7826, 7832, 7823 of 2026

17.04.2026