

M/s.Quick Step Carrgo, Vs Assistant commissioner (ST),

M/s.Quick Step Carrgo, Vs Assistant commissioner (ST),

SooperKanoon Citation : sooperkanoon.com/1423618

Court : Chennai

Decided On : Feb-17-2026

Judge : Honourable Mr Justice C. Saravanan

Appeal No. : WP/5481/2026

Appellant : M/s.Quick Step Carrgo,

Respondent : Assistant commissioner (ST),

Judgement :

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 17.02.2026

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN and W.M.P.No.5988 of 2026 M/s. Quick Step Carrgo, Represented by its Partner J Yuvaraj, Having office at; No.25/61, Vadamalai Street, Purusaiwalkam, Chennai - 600 007. ... Petitioner Vs.

1. Assistant Commissioner (ST) F-50, 1st Floor, 1st Avenue, Anna Nagar (East), Chennai - 600 102. Currently having office at; No.1, PAPJM Annexure Building, 3rd Floor, Greams Road, Chennai - 600 006.

2. Deputy Commercial Tax Officer, F-50, 1st Floor, 1st Avenue, Anna Nagar (East), Chennai - 600 102.

3. The Branch Manager, Development Bank of Singapore 3rd Floor Fort House, 221 Dr. D.N. Road, Fort, Mumbai - 400 001.

4. The Branch Manager, State Bank of India, No.271, Purasawalkam High Road, Chennai - 600 007. ... Respondents

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records on the file of the 2nd Respondent and quash the Impugned Order passed under Section 74 of Tamil Nadu Goods and Service Tax Act, 2017/Central Goods and Service Tax Act, 2017 including the Summary of the Order in Form GST DRC-07 both dated 24.07.2023 and having Reference Number: ZD330723102377M and its annexure dated 24.07.2023 in GSTIN/33AAAFQ8671R1ZJ/2021-22 passed by the 2nd Respondent for F.Y. 2021-22 and consequently directing the 1st Respondent to lift the Bank attachment of the Petitioners current account No 826210151986 held with the 3rd Respondent and Petitioners current account Nos. 35584124294 and 41502745711 held with the 4th Respondent.

For Petitioner : Mr.E.Abdul Wajith For R1 and R2 : Mr.T.N.C.Kaushik
Additional Government Pleader

ORDER

Mr.T.N.C.Kaushik, learned Additional Government Pleader, takes notice for R1 and R2.

2. With the consent of the learned counsel for the petitioner and the learned Additional Government Pleader for R1 & R2, this writ petition is being disposed of at the time of admission.

3. In this writ petition, the petitioner has challenged the impugned

Order dated 24.07.2023 along with the summary order passed by the 2 nd

respondent for the tax period 2021-2022, and has sought a direction to the 1 st Respondent to lift the attachment of the petitioners bank account.

4. The learned counsel for the petitioner would submit that the

petitioner has agreed to deposit the entire disputed tax confirmed by the impugned order as a condition for de novo adjudication. The learned counsel also made an endorsement in the bundle to the following effect:

5. Recording the submission and endorsement made by the learned

counsel for the petitioner, the case is remitted back to the 2 nd respondent to pass a fresh order on merits, subject to the petitioner depositing the entire disputed tax confirmed by the impugned Order dated 24.07.2023 in cash 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.

6. Within such time, the petitioner shall also file a reply to the

impugned Show Cause Notice dated 22.08.2022 together with requisite documents to substantiate the case by treating the impugned Order dated 24.07.2023 as an addendum to the said notice.

7. Subject to the petitioner complying with the above stipulations, the 2nd respondent shall proceed to pass fresh order on merits, within a period of three (3) months of such reply / pre-deposit.

8. It is needless to state that, before passing any such order, the petitioner shall be heard.

9. The attachment of the petitioners bank account shall also stand automatically raised/vacated, subject to the petitioner complying with the above stipulations.

10. It is made clear that bank attachment shall be lifted, subject to the

deposit of the entire 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 department 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. This Writ Petition stands disposed of with the above directions. Consequently, the connected miscellaneous petition is closed. No costs. 17.02.2026 raja Neutral Citation : Yes / No To

1. The Assistant Commissioner (ST) No.1, PAPJM Annexure Building, 3rd Floor, Greams Road, Chennai - 600 006.

2. The Deputy Commercial Tax Officer, F-50, 1st Floor, 1st Avenue, Anna Nagar (East), Chennai - 600 102.

3. The Branch Manager, Development Bank of Singapore 3rd Floor Fort House, 221 Dr. D.N. Road, Fort, Mumbai - 400 001.

4. The Branch Manager, State Bank of India, No.271, Purasawalkam High Road, Chennai - 600 007.

C.SARAVANAN, J.

raja 17.02.2026

SooperKanoon - India's Premier Online Legal Search - sooperkanoon.com