



IN THE HIGH COURT OF JUDICATURE AT MADRAS

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DATED : 26.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.46066 of 2025

and

W.M.P.Nos.51383 & 51384 of 2025

Tvl.Vel Enterprises

Rep by its Proprietor Mr.S.Arunkumar

No.9, Ganesh Nagar,

Janakiram Reddy Colony

Villivakkam, Chennai – 49

...Petitioner

Vs.

1.The State Tax Officer

Villivakkam Assessment Circle

15 & 16, 100 feet Road, Malligai Avenue

Kolathur, Chennai – 99

2.The Deputy Commissioner (ST)

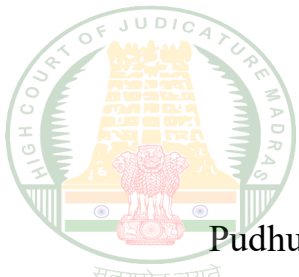
North III

Elephant Gate Bridge Road,

Chennai – 3

3.M/s.Ultron Commerce Private Limited

Bin No.FQ01B, Door No.39 and 40



Pudhukuppam, Ayilachery Village
Uthukottai Tk, Tiruvallur -52

... Respondents

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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 in the files of the 2nd respondent proceedings in Form GST DRC-13 dated 16.09.2025 issued under Section 79(1) (c) of the Act quash the same and direct the 1st respondent to dispose of the petitioner's representation dated 17.09.2025.

For Petitioner : Mr. D.Vijayakumar

For Respondents : Mr.C.Harsha Raj
Special Government Pleader

ORDER

Mr.C.Harsha Raj, learned Special Government Pleader takes notice for the Respondents.

2. This Writ Petition is being disposed of at the time of admission with the consent of the learned counsel for the Petitioner and the learned Special Government Pleader for the Respondents.

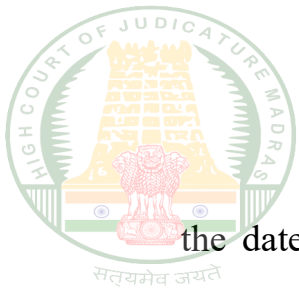


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3. The petitioner has approached this Court against the impugned notice issued to the petitioner's customer namely M/s.Ultron Commerce Private Limited in Form GST DRC-13 issued under Section 79 (1) (c) r/w. Rule 145 (1) GST Enactment Rule.

4. By the impugned notice, the petitioner's customer has been informed that the petitioner is in arrears of a sum of **Rs.59,73,3337.00/-**. The impugned notice also states that any payment made by the petitioner's aforesaid customer will be treated to be in compliance of Section 79 and Certificate in Form GST DRC -14 will be issued and thus constitute good in sufficient discharge of the liability.

5. A similar notice was also earlier issued to the petitioner's banker HDFC, Padianallur, Red Hills, Chennai-52 on 12.11.2025 wherein the amount due for the Petitioner has been stated to be **Rs.49,96,291/-**. Between

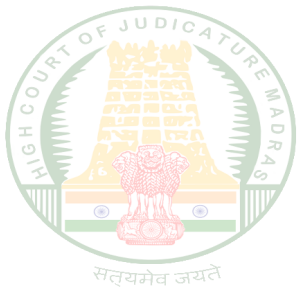


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the date of the impugned Form GST DRC -13 dated 16.09.2025 and the DRC 13 Form GST 13 dated 12.11.2025 issued to the petitioner's Bankers namely HDFC Padianallur, Redhills, Chennai, the petitioner appears to have made further payment. Thus, the arrears has come down to **Rs.49,46,791/-**.

6. The case of the petitioner appears to be that after the impugned notice in Form GST DRC 13 dated 16.09.2025 was issued, the petitioner sent a representation on 17.09.2025 wherein petitioner's banker has stated that petitioner has paid a sum of Rs.22,71,479/- from 2022 onwards.

7. *Prima facie* the payments which have been referred to the aforesaid notice seem to indicate that the Petitioner has discharged a part of the tax liability only and not towards interest and penalty that has been imposed on the petitioner by various orders. It appears that the petitioner has also not challenged those orders. The petitioner has not opted for Amnesty Scheme under Section 128-A of the respective GST Enactment Act.

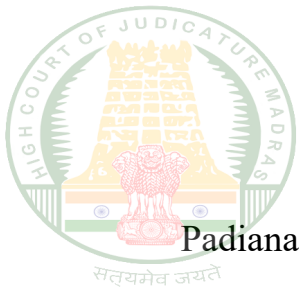


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8. In case the petitioner wants to work out the remedy under Section 128-A, the petitioner has to move a suitable application in accordance with law for notification issued thereunder.

9. As long as the adverse orders remain in force, the petitioner is obliged not only to pay the tax, but also interest and penalty that has been imposed against the petitioner in so far as the respective orders which remain unchallenged by the petitioner.

10. At best, the petitioner can request the respondents to give the benefit of Section 80 of the respective GST Enactment Act. Since the petitioner is a going concern, the impugned recovery proceedings in Form GST DRC 13 is directed to be kept in abeyance for a period of 4 weeks. However, it is made clear that the petitioner shall continue to transfer the payments into the petitioner's aforesaid bank account with HDFC



Padianallur in Redhills, Chennai, even where similar notices in Form GST DRC 13 has been issued to the petitioner's other customers.

11. During the interregnum, the petitioner may move a suitable application under Section 80 of the respective GST Enactments before the concerned authority prescribed under Section 80. The petitioner's property which has been attached may be treated as the security for disposal of the proposed application to be filed under Section 80 of the respective GST Enactment Act within a period of two weeks from the date of receipt of a copy of this order.

12. In case such an application is filed within such time, the competent Officer under Section 80 shall pass an appropriate order as expeditiously as possible, preferably, within a period two weeks thereafter.

13. Considering the fact that the petitioner is a going concern and



required to operate the petitioner's bank account for discharging all the third party liability including the tax liability to the Department shall not be stopped pending such Order under Section 80 of the respective GST Enactments.

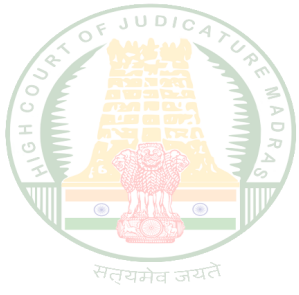
14. This Writ Petition stands disposed of with the above observations.

No costs. Connected Writ Miscellaneous Petitions are closed.

26.11.2025

Neutral Citation : Yes / No

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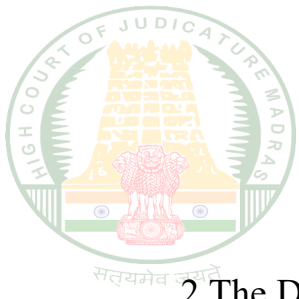


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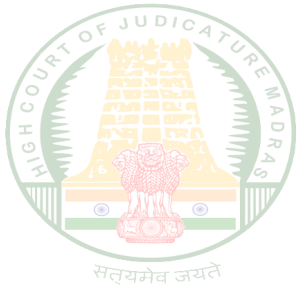
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C.SARAVANAN, J.



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