



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 16-07-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 25677 of 2026
and WMP.No.28056 of 2026**

Tvl. Susmitha Construction,
Rep by its Proprietor Mr Devaraj,
GSTIN 33AFRPD9185M1ZR
Having office at
No 3/50, Bajanai Koil Street,
Thirunindravur R.S. post, Nemilicherry,
Thiruvallur, 602 024.

..Petitioner

Vs

1. The Assistant Commissioner (ST),
Thirumazhisai assessment circle,
integrated commercial taxes building, no.4/109,
Chennai Bangalore high road,
Varadharajapuram, Nazarathpettai,
Chennai – 600123.
2. The Deputy Commissioner (ST)
Avadi zone, no.32, integrated commissioner
taxes building, elephant gate bridge road,
Chennai - 600003.
3. The Karur Vysya Bank Limited,
Nemilicherry branch,
Represented by its Manager, no.50/67,
CTH Road, Balaji nagar, Nemilicherry,
Thirunindravur, Chennai -602024.

..Respondents

Prayer: Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus to call for the records of the impugned order vide GSTIN 33AFRPD9185M1ZR/2021-22 dated 20.11.2025 and summary of the order having reference no.ZD331125366958Z



dated 20.11.2025 both passed by the 1st respondent and bank account attachment order Ref. 33AFRPD9185M1ZR/2026 dated 26.03.2026 passed by the 2nd respondent and quash the above all and consequently direct the 3rd respondent to remove the attachment in bank account no.1783135000004823.

For Petitioner:

Mr. Leeban Arivalagan

For R1 & R2:

Mr. R. Sethu Prabakaran
Government Counsel (Tax)

ORDER

Impugned order dated 20.11.2025 and the consequential recovery proceedings dated 26.03.2026 are assailed in this writ petition on the ground of alleged breach of principles of natural justice.

2. Mr. R.Sethu Prabakaran, learned Government Counsel (Tax), accepts notice on behalf of respondents 1 & 2.

3. The period of limitation for filing an appeal has expired. On instructions, learned counsel for the petitioner agrees to pay 25% of the disputed tax demand as a condition for remand. An endorsement to that effect is made on the bundle.

4. Subject to the condition that the petitioner remits 25% of the disputed tax demand, as agreed to, within thirty days from the date of receipt of a copy of



this order, the impugned order is set aside and the matter is remanded for re-consideration. After providing a reasonable opportunity to the petitioner, a fresh order shall be issued within three months from the date of remittance of 25% of the disputed tax demand. Subject to fulfilment of the above condition, the attachment, if any, of the bank account of the petitioner in relation to the impugned order in the third respondent bank shall stand raised.

5. The writ petition is disposed of on the above terms. Consequently, connected miscellaneous petition is closed. There shall be no order as to costs.

16-07-2026

Index : Yes/No

Neutral Citation : Yes/No

KJ



SENTHILKUMAR RAMAMOORTHY, J.

WEB COPY

KJ

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