



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06-07-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 24040 of 2026
and WMP.No.26146 of 2026**

Tvl Shri Krishna Industries,
Rep by its Sole Proprietor Mr Jayakrishnan,
GSTIN.33AHMPJ6037B1ZO
Reg. address at
No. 1, Kamarajar Salai,
Gopal Naicker Nagar, Padi,
Chennai 600 050.

..Petitioner

Vs

1. The Assistant Commissioner (ST)
Padi Assessment circle
Room No.209, 2nd floor, Integrated
commercial Taxes building
Nazarathpet, Poonamallee,
Chennai-600 123.
2. ICICI Bank Limited, Represented by its
Branch Manager, Anna Nagar West Branch,
No. 766-A, East Main Road, Chennai 600 101.

..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 1st Respondent and quash the impugned order vide 33AHMPJ6037B1ZO/2021-22 dated 09.12.2025 and consequently quash the summary order having Reference No. ZD331225134391T dated 09.12.2025 and attachment order 33AHMPJ6037B1ZO/2026-27 dated 27.04.2026 issued to the 2nd Respondent all passed by the 1st Respondent and direct the 2nd Respondent to remove the attachment in Bank Account No. 039501530710.



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For Petitioner:

Mr. Leeban Arivalagan
for Rifai And Lee Advocates

For R1:

Mr. R. Sethu Prabakaran
Government Counsel (Tax)

For R2:

Mr. Adhivarahan

ORDER

Assessment order dated 09.12.2025 and the consequential attachment order are challenged primarily on the ground that the petitioner was not provided a reasonable opportunity to the petitioner to submit supporting documents.

2. Mr. R.Sethu Prabakaran, learned Government Counsel (Tax), accepts notice on behalf of the first respondent and Mr. Adhivarahan, learned counsel, accepts notice on behalf of the second respondent.

3. The period of limitation for filing an appeal has expired. On instructions, learned counsel for the petitioner agrees to pay 50% 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 50% 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 50% 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 second 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.

06-07-2026

Index : Yes/No

Neutral Citation : Yes/No

KJ

To

1. The Assistant Commissioner (ST)
Padi Assessment circle
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Nazarathpet, Poonamallee,
Chennai-600 123.

2.ICICI Bank Limited, Represented by its Branch
Manager, Anna Nagar West Branch, No. 766-A,
East Main Road, Chennai 600 101.



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SENTHILKUMAR RAMAMOORTHY, J.

KJ

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