



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 07-07-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 24272 of 2026
and W.M.P.Nos.26435 & 26438 of 2026**

M/s. MASS MEDIA CREATIVES PVT LTD
Rep. by its Authorized signatory Moorthy
Rajkamal, No. 93, First Floor, Periyar Pathai,
Choolaimedu, Chennai, Tamil Nadu 600 094

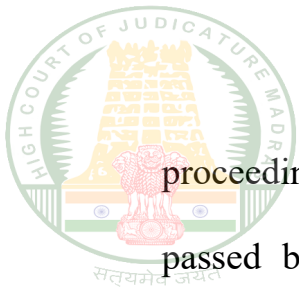
..Petitioner(s)

Vs

1. The Appellate Authority
Deputy Commissioner (ST),
GST Appeals, Chennai I,
Greens Road, Main Building,
2nd Floor, Chennai 06
2. Commercial Tax Officer
Office of the Commercial Tax Officer
Vadapalani Central I
Chennai central, Tamil Nadu
3. M/s. Canara Bank
Rep. by its Branch Manager,
Choolaimedu Branch,
No. 1/18 PAdmanabha Nagar,
Choolaimedu Chennai 94

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India
praying for the issuance of a Writ of Certiorarified Mandamus, to call for the
records relating to the impugned ex-parte order GST DRC 07 ref no
ZD331225367573C dated 24.12.2025 along with Consequential attachment of



proceedings bearing GSTIN/ 33AAMCM9473C1ZA/2021-22 dated 23.12.2025 passed by the 2nd Respondent and quash the same as being violative of principles of natural justice consequently direct the 3rd Respondent to de-freeze the petitioner Bank Account No. 6376201000162, IFSE Code- CNRB0006376.

For Petitioner(s): M/s.O.M.Usama
Elangovan

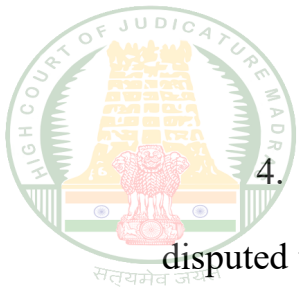
For Respondent(s): Mr.R.Sethu Prabakaran,
Government Counsel (Tax) for R1 & R2

ORDER

An order dated 24.12.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

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

3. On perusal of the impugned order, it is evident that such order was issued without hearing the petitioner. The writ petition has been filed after the period of limitation expired.



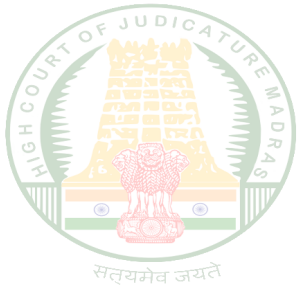
4. Learned counsel for the petitioner submits that about 10% of the disputed tax demand was remitted by the petitioner. After giving credit thereto, on instructions, he submits that an additional 15% will be remitted as a condition for remand.

5. Subject to verifying and confirming that 10% of the disputed tax demand was recovered earlier and subject further to the petitioner remitting 15% of the tax demand 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 the additional 15% by the petitioner. Subject to fulfilment of the above condition, the bank attachment shall stand raised.

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

07-07-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No
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To

1. The Appellate Authority
Deputy Commissioner (ST),
GST Appeals, Chennai I,
Greens Road, Main Building, 2nd Floor,
Chennai 06
2. Commercial Tax Officer
Office of the Commercial Tax Officer
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SENTHILKUMAR RAMAMOORTHY, J.

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