



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08-07-2026

CORAM

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 24449 of 2026
and WMP.Nos.26688, 26691 & 26694 of 2026**

Anand Bags
Represented by its Proprietor,
Mahaveer Prasad Ojha, No.32,
Malayaperumal Street, Parrys,
Chennai-600 001.

..Petitioner

Vs

1. The Deputy Commissioner (GST Appeal)
Commercial Taxes Department,
Chennai.
2. The Assistant Commissioner (ST),
Kowthavalchavadi Assessment Circle,
Station Integrated Commercial Taxes Office
Complex, No.32, Elephant Gate Bridge Road,
Veperiy, Chennai-600 003.

..Respondents

Prayer: Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus calling for the records pertaining to Impugned demand order dt.30.12.2025 bearing Reference No. ZD331225453403Q under Section 73 of CGST/TNGST Act, 2017 for tax period 2021-2022, on the file of the 2nd Respondent and to quash the same and consequently direct the Respondent Department to release the attachment and de-freeze petitioner's bank accounts, namely, Current Account bearing A/c. No. 917020033513958 maintained with Axis Bank, Rattan Bazaar Branch, the



Savings Bank Account bearing A/c No. 61081177253 maintained with State Bank of India, Napasar Branch, and Joint Account bearing A/c No. 917010046034986 maintained with Axis Bank, Rattan Bazaar Branch.

For Petitioner: Mr. Vikramkumar P

For Respondents: Mr. R. Sethu Prabakaran
Government Counsel (Tax)

ORDER

An order dated 30.12.2025 is 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 the respondents.

3. On instructions, learned counsel for the petitioner submits that the petitioner consents to the payment of 25% of the disputed tax demand under the impugned order as a condition for remand. An endorsement has been made on the bundle to that effect. Since the bank accounts of the petitioner were attached by the GST Department, learned counsel submits that an appropriation to the extent of 25% may be made from such account before the attachment is raised.

4. Subject to appropriation of 25% of the disputed tax demand from the bank accounts of the petitioner, the impugned order is set aside and the matter is



remanded to the second respondent for re-consideration. After providing a reasonable opportunity to the petitioner, a fresh order shall be issued within three months from the date of appropriation of 25% of the disputed tax demand.

Upon appropriation of 25% of the disputed tax demand from one or more of the bank accounts of the petitioner, all the attachments shall stand raised.

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

08-07-2026

Index : Yes/No

Neutral Citation : Yes/No

KJ

To

1.The Deputy Commissioner (GST Appeal)
Commercial Taxes Department, Chennai.

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SENTHILKUMAR RAMAMOORTHY, J.

KJ

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