



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10-07-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 24999 of 2026
and WMP.Nos.27263 & 27267 of 2026**

M/s. Jagadhish Trading Company
Represented by its Proprietor Mr. A. Jegadeskumar
No.69, Veerakutty Street,
Old Washermenpet, Chennai 600 021.

..Petitioner

Vs

1. The Deputy State Tax Officer-1
Royapuram Assessment Circle,
2nd Floor, Room No.213, No.32,
Integrated Commercial tax Offices Complex,
Elephant Gate Bridge Road,
Chennai-600 003.
2. The Branch Manager
Axis Bank
No.549, Thiruvorthiyur High Road,
Old Washermenpet, Chennai 600 021.

..Respondents

Prayer: Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari to call for the records of the impugned Order dated 24.12.2025 in Form GST DRC-07 bearing Reference No.ZD331225374491H along with its annexure in Petitioner's GSTIN 33CEUPJ2445CIZM for the FY 2021-2022 passed by the 1st respondent and consequential impugned order of bank attachment in R.C.No.GSTIN 33CEUPJ2445CIZM/ DSTO-3/ 2026 dated 08.05.2026 issued by the 1st respondent to the 2nd respondent and quash the same.



For Petitioner:

Mr. R. Anish Kumar
for Mr. E.Sathiyaraj

WEB COPY

For R1:

Ms. G. Dhana Madhri
Government Counsel (Tax)

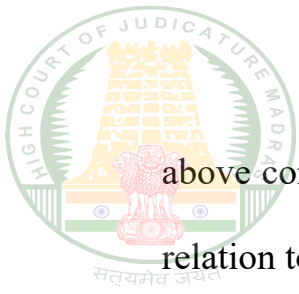
ORDER

Impugned order dated 24.12.2025 and the consequential recovery proceedings dated 08.05.2026 are assailed in this writ petition on the ground of alleged breach of principles of natural justice.

2. Ms. G. Dhana Madhri, learned Government Counsel (Tax), accepts notice on behalf of the first respondent.

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 to the first 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 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 second respondent bank shall stand raised.

WEB COPY

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.

10-07-2026

Index : Yes/No

Neutral Citation : Yes/No

KJ

To

1. The Deputy State Tax Officer-1
Royapuram Assessment Circle,
2nd Floor, Room No.213, No.32,
Integrated Commercial tax Offices Complex,
Elephant Gate Bridge Road,
Chennai-600 003.
2. The Branch Manager
Axis Bank
No.549, Thiruvorthiyur High Road,
Old Washermenpet, Chennai 600 021.



WEB COPY

WP No. 24999 of 2



SENTHILKUMAR RAMAMOORTHY, J.

KJ

WP No. 24999 of 2026
and WMP.Nos.27263 & 27267 of 2026

10-07-2026