



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. 23889 of 2026
and W.M.P.Nos.26599 & 26601 of 2026**

Mahendran, Proprietor,
Tvl. Jayam Engineering Works, 1/344-A,
Mettupalayam Road, Attayampalayam,
Sembiyanallur PO, Avinashi, Tiruppur,
Tamil Nadu. 641654

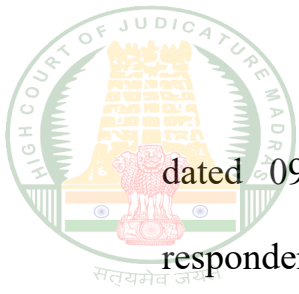
..Petitioner(s)

Vs

1. The Assistant Commissioner ST
Avinashi Assessment circle,
Avinashi , Tiruppur I,
Tiruppur Tamil Nadu 641654
2. The Branch Manager,
Tamilnad Mercantile Bank LTD,
D.6/321, Ground Floor, Coimbatore Main
Road, NH 47, Avinashi, Tamil Nadu. 614654

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India
praying for the issuance of a Writ of Certiorarified Mandamus, call for the
records on the files of the 1st Respondent herein in GSTIN
33CLKPM1478B1Z9 dated 11.11.2025, Order under section 73 of the TNGST
Act, 2017 and the summary of the order in Form GST DRC-07 both dated
11.11.2025 issued in Reference No. ZD3311251788183 for the tax period
2021-22 and consequential order passed in Roc.No. 33CLKPM1478B1Z9/2026



dated 09.03.2026 and quash the same and consequently direct the 1st respondent to lift the attachment of the petitioners Bank Account associated with PAN Number - CLKPM1478B held by the petitioner in the 2nd respondent bank.

For Petitioner(s): Mr.Jayaprathap A N R

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

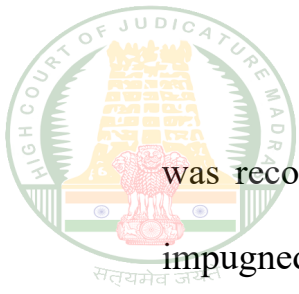
ORDER

An order dated 11.11.2025 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 1st respondent.

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 a sum of Rs.1,45,604/-



was recovered from the petitioner's Electronic Credit Ledger pursuant to the impugned order. This aspect is required to be verified and confirmed.

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5. Subject to verifying and confirming that about Rs.1,45,604/- was recovered towards the tax demand from the petitioner's Electronic Credit Ledger, 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 verifying and confirming the recovery.

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
RNA

To

1. The Assistant Commissioner ST
Avinashi Assessment circle, Avinashi ,
Tiruppur I, Tiruppur Tamil Nadu 641654
2. The Branch Manager, Tamilnad Mercantile
Bank LTD, D.6/321, Ground Floor,
Coimbatore Main Road, NH 47, Avinashi,
Tamil Nadu. 614654



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SENTHILKUMAR RAMAMOORTHY, J.

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