



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10-07-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 24858 of 2026
and WMP.Nos.27127 & 27128 of 2026**

M/s.Ramasamy Engineering Works
Rep. by its proprietor, Rajaram Raghupathi,
No 11/8 Thiruvallur Street,TMP Nagar,
Padi, Chennai - 600 050.

..Petitioner

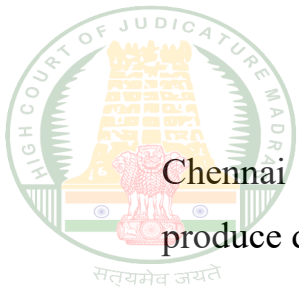
Vs

1.The State Tax Officer
Padi assessment circle, Room no.109, 1st floor,
Integrated commercial taxes building, Nazarethpet,
Poonamallee, Chennai – 600123.

2.The Assistant Commissioner (ST)
Padi Assessment Circle,
Integrated Commercial Taxes Building,
Room No.209, Nazarathpet, Chennai - 600 123.

..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 impugned order of the 1st respondent in GSTIN 33CBQPR9535L1ZS/2021-22 dated 02.12.2025 and DRC-07 dated 02.12.2025 and consequential impugned bank attachment notice of the 2nd respondent in his proceedings in GSTIN/33CBQPR9535L1ZS/2026-27 dated 27.04.2026 and quash the same and consequently direct the respondents to lift the bank attachment made in petitioner's bank account i.e., (i) Account No.10852413000064 (savings account) (ii) Account No.10851132000486 (current account) (ii) Account No.10854011000408 (cash credit account) and all the accounts are available at Punjab National Bank, Kodambakkam branch,



Chennai - 600024 and to grant time to the petitioner to file reply and also to produce documents to prove their claim.

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For Petitioner: Mr.A.Ilayaperumal

For Respondents: Ms. Amirta Poonkodi Dinakaran
Government Counsel (Tax)

ORDER

An order dated 02.12.2025 and the consequential bank attachment notice dated 27.04.2026 are assailed in this writ petition on the ground of alleged breach of principles of natural justice.

2. Ms. Amirta Poonkodi Dinakaran, learned Government Counsel (Tax), accepts notice on behalf of both the respondents.

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 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.

10-07-2026

Index : Yes/No

Neutral Citation : Yes/No

KJ

To

1.The State Tax Officer

Padi assessment circle, Room no.109, 1st floor, Integrated commercial taxes building, Nazarethpet, Poonamallee, Chennai – 600123.

2.The Assistant Commissioner (ST)

Padi Assessment Circle,
Integrated Commercial Taxes Building,
Room No.209, Nazarethpet, Chennai - 600 123.



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SENTHILKUMAR RAMAMOORTHY, J.

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