



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27-07-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P. No. 27443 of 2026

and W.M.P. Nos.30078 and 30079 of 2026

P.C. Bhaskar
No.8, Karpagambal Nagar,
Mylapore, Chennai- 600 004

..Petitioner(s)

Vs

The Assistant Commissioner
The Office of the Assistant Commissioner (ST),
Mylapore Assessment Circle,
Integrated Commercial Taxes and
Registration Department Building (South Tower),
Room No.249, II Floor,
Govt. Farm Village,
Nandanam, Chennai-035.

..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 assessment order dated 25.07.2024 and 22.08.2024 issued by the Respondent under section 73 of the TNGST Act, 2017 for the financial year 2019-20 and consequently to quash the order of attachment dated 09.03.2026 in Form GST DRC-17 in GSTIN: 33AARCS8420L2ZU as the same is illegal, arbitrary, erroneous and in total violation of the principles of natural justice and direct the respondent to de-freeze the bank account of the petitioner bearing Account No. 413010104981 in Kotak Mahindra Bank, Mylapore Branch and to assess the matter afresh.



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For Petitioner(s):

Mr.Gautam S.Raman

For Respondent(s):

Ms.Amirta Dinakaran
Government Counsel (Tax)

ORDER

Order dated 25.07.2024 and the proceedings consequential thereto are assailed primarily on the ground that two orders were issued in respect of the same issues relating to the assessment period.

2.Comparing order dated 25.07.2024 and order dated 22.08.2024, learned counsel for the petitioner submits that both orders relate to the same issues and the same assessment period. He also submits that the petitioner is ready and willing to remit 50% of the tax demand under order dated 25.07.2024 as a condition for remand. An endorsement to that effect has been made.

3.Ms.Amirta, learned Government Counsel (Tax), accepts notice on behalf of the respondent.

4.On comparing order dated 25.07.2024 and order dated 22.08.2024, it is clear that both orders relate to the same issues and pertain to the same assessment period. Consequently, the later order dated 22.08.2024 is liable to be quashed. As regards earlier order dated 25.07.2024, said order is set aside on condition that the petitioner remits 50% of the tax demand thereafter within 30



days from the date of receipt of a copy of this order. After providing a reasonable opportunity to the petitioner, a fresh order shall be issued within three (3) months from the date of the above mentioned remittance. Subject to fulfilment of this condition, all consequential attachments shall stand raised.

5.This Writ Petition stands disposed of accordingly. No costs.
Consequently, connected miscellaneous petitions are closed.

27-07-2026

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

KAS

To

The Assistant Commissioner
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SENTHILKUMAR RAMAMOORTHY, J.

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