



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 14-07-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 25425 of 2026
and W.M.P.Nos.27716 & 27717 of 2026**

Tvl AGM Traders
Represented by its partners
Mallika P and Arun Prasad
First Floor, 675. Rajaji Nagar,
Trichy Road, Singanallur,
Coimbatore 641 005

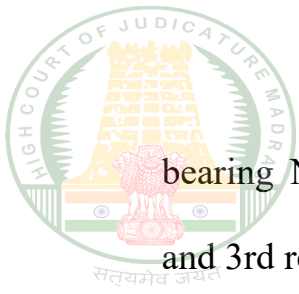
..Petitioner(s)

Vs

1. The Deputy State Tax Officer 1
Singanallur south Circle, Coimbatore 18
2. Axis Bank
Rep by its Manager, Singanallur Coimbatore
3. Equitas Bank, Rep by its Manager, 100 Feet
Road, Coimbatore

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India
praying for the issuance of a Writ of Certiorarified Mandamus, calling for the
records of the impugned order dated 18.11.2025 along with the summary of the
order in Form GST DRC - 07 dated 18.11.2025 bearing Reference No.
ZD331125315148R passed by the 1st Respondent and quash the same and
direct the 1st Respondent to lift the attachment placed on the Bank Account



bearing Nos. 918010037361302 and 100011740017 maintained with the 2nd and 3rd respondents respectively.

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For Petitioner(s):

Ms.Sashinyaa Ramesh

For Respondent(s):

Mr.R.Sethu Prabakaran,
Government Counsel (Tax) for R1

ORDER

An order dated 18.11.2025 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 first 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 the bank accounts of the partners of the partnership firm have been attached. On instructions, she submits that the petitioner agrees to the appropriation of 25% of the disputed tax demand under the impugned order from and out of the attached bank accounts



as a condition for remand. An endorsement to that effect has been made on the bundle.

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5. Subject to the appropriation of 25% of the disputed tax demand from one or more of the attached bank accounts, the impugned order is set aside so as to provide an opportunity to the petitioner to contest the tax proposals on merits. 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 from the attached bank accounts. Subject to the realization of said 25%, the attachments shall stand raised.

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.

14-07-2026

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

1. The Deputy State Tax Officer 1, Singanallur south Circle, Coimbatore 18
2. Axis Bank, Rep by its Manager, Singanallur Coimbatore
3. Equitas Bank, Rep by its Manager
100 Feet Road, Coimbatore



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SENTHILKUMAR RAMAMOORTHY, J.

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