



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. 25294 of 2026

and WMP.Nos.27586, 27587 & 27601 of 2026

J R Balamurugan
Proprietor, Tvl. Vettri Traders,
D No 10/1, V.M.S Complex,
Palaniandavar Thottam,
Seetharampalayam, Tiruchengode,
Namakkal, Tamil Nadu-637 209.

..Petitioner

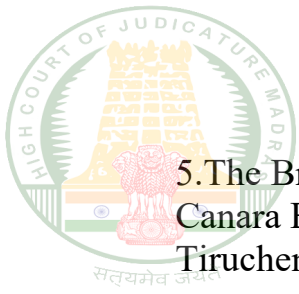
Vs

1.The State Tax Officer
Thiruchengode Town Circle,
Sengunthar Arakkattalai Building,
100/13, Salem Main Road,
Tiruchengode- 637 211.

2.The Deputy State Tax Officer - 1
(also Known as the Deputy Commercial Tax
Officer), Tiruchengode Town, Namakkal,
Salem, Tamil Nadu.

3.The Branch Manager
State Bank of India,
Sankari Road, Seetharampalayam,
Tiruchengode-637211.

4.The Branch Manager
HDFC Bank, West Car Street,
Tiruchengode-637 211.



5.The Branch Manager
Canara Bank, Sankari Road,
Tiruchengode-637211.

6.The Branch Manager
Laxmi Vilas Bank Ltd/ DBS Bank,
Sankari Road, Tiruchengode-637211.

7.The Branch Head
Union Bank of India, Tiruchengodu Branch,
51/7-6, Sankari Main Road,
Seetharampalayam, Tiruchengode Tk,
Namakkal.

..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 on the files of the 2nd respondent herein in GSTIN:33BBTPB9275M2ZY/2021-22 dated 04.12.2025, Order under section 73 of the TNGST Act, 2017 and the summary of the order in Form GST DRC-07 both dated 04.12.2025 issued in Reference No. ZD331225069323M and consequential order passed by the 1st respondent in GSTIN:33BBTPB9275M2ZY/2026/A1 dated 27.04.2026 and GSTIN : 33BBTPB9275M2ZY/2026/A1 dated 05.06.2026 and quash the same and consequently direct the 1st respondent to lift the attachment of the petitioner's Bank Account associated with PAN Number : BBTPB9275M held by the petitioner in the 3rd to 6th respondent banks.

For Petitioner:

Mr. A.N.R.Jayaprathap

For R1 & R2:

Ms. Amirta Poonkodi Dinakaran
Government Counsel (Tax)



ORDER

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Assessment order and the consequential recovery proceedings 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 respondents 1 & 2.

3. Learned counsel for the petitioner submits that about 50% of the tax demand under the impugned order was recovered. This aspect is required to be verified and confirmed.

4. Subject to verifying and confirming that 50% of the disputed tax demand was recovered pursuant to the impugned order, the assessment order is set aside. Consequently, the matter is remanded to the second 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 verifying the recovery as mentioned above. Subject to fulfilment of the above condition, the attachment, if any, of the bank accounts 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.

14-07-2026

Index : Yes/No

Neutral Citation : Yes/No

KJ

To

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WP No. 25294 of 2



SENTHILKUMAR RAMAMOORTHY, J.

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