



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 21-07-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 26412 of 2026
and W.M.P.Nos.28882 & 28883 of 2026**

Santhoshkumar
Proprietor,
Tvl. SS Agency,18,
Kali Street, Annadhanappatti,
Salem, Tamil Nadu. 636 002

..Petitioner(s)

Vs

1. The Assistant Commissioner ST FAC
Annathanapatty Assessment Circle,
Commercial taxes office Building
pitchards Raod, Hasthampatty
Salem 636 007
2. The State Tax Officer
also known as Commercial Tax Officer,
Office of the Assistant Commissioner
ST,Annathanapatty Assessment Circle, Salem
Division, Salem - I, Tamil Nadu.
3. The Branch Manager
Laxmi Vilas Bank Ltd,
M S Jari Kondalampattti 180,
Calicutmain Road, Kondalampatti, Salem.

..Respondent(s)



PRAYER: Writ Petition filed under Article 226 of The Constitution of India

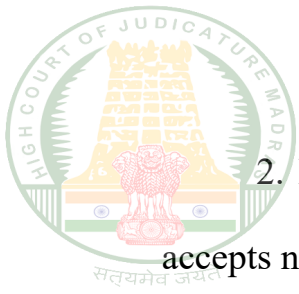
praying for the issuance of a Writ of Certiorarified Mandamus, call for the records on the files of the 2nd Respondent herein in DRC-07 Reference No ZD331225322676H dated 20.12.2025, Order under section 73 of the TNGST Act, 2017 and the summary of the order in Form GST DRC-07 both dated 20.12.2025 issued in Reference No. ZD331225322676H for the tax period 2021-22 and consequential order passed by the 1st respondent in GSTIN No. 33GTFPS4139N1Z3/2026/A2 dated 05.06.2026 and quash the same and consequently direct the 1st respondent to lift the attachment of the petitioners Bank Account No.659360000000586 held by the petitioner in the 3rd respondent bank.

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

For Respondent(s): Ms.Amirta Poonkodi Dinakaran,
Government Counsel (Tax)

ORDER

An order dated 20.12.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.



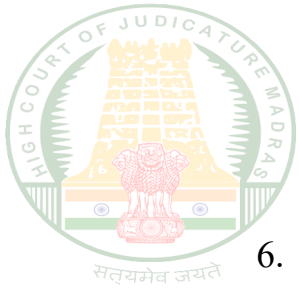
2. Ms.Amirta Poonkodi Dinakaran, learned Government Counsel (Tax), accepts notice on behalf of the respondent.

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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. On instructions, learned counsel for the petitioner agrees to remit 25% of the disputed tax demand as a condition for remand. An endorsement to that effect has been made on the bundle.

5. Subject to the condition that the petitioner remits 25% of the disputed tax demand 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 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 bank attachment shall stand raised.



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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.

21-07-2026

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

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SENTHILKUMAR RAMAMOORTHY, J.

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