



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23-07-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 26978 of 2026

and WMP.Nos.29551, 29553 & 29555 of 2026

PS Pushpa
Sole proprietor of Pushpa Enterprises ,
W/o. PB Sadasivan
No. 37, Venkatrathinam Nagar, Adyar,
Chennai 600020.

..Petitioner

Vs

1.Deputy State Tax Officer 2
Sholinganallur Assessment circle,
No. 571 Integrated Buildings for Commercial taxes
and Registration Department (South Tower),
Room no. 241, 2nd Floor, Nandanam,
Chennai 35.

2.Axis Bank Limited
Rep. by its Branch Manager
No. 42, (Old No. 70),
1st Avenue, Indira Nagar,
Adyar, Chennai 20.

..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 bearing Ref No. GSTIN : 33AGAPP5392G3ZC /2021-22 dated 15.12.2025, passed by the 1st Respondent and quash the same and consequently direct the 2nd Respondent to release the lien over the bank account bearing Account No. 918010094568966 maintained by the Petitioner with the 2nd Respondent Bank.



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For Petitioner:

Ms. Madhupreetha Elango

For R1:

Ms. G. Dhana Madhri
Government Counsel (Tax)

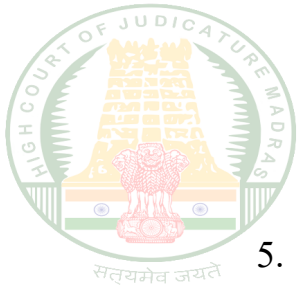
ORDER

An order dated 15.12.2025 is assailed in this writ petition on the ground of alleged breach of principles of natural justice.

2. Ms. G. Dhana Madhri, learned Government Counsel (Tax), accepts notice on behalf of the first respondent.

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 in the second respondent bank 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.

23-07-2026

Index : Yes/No

Neutral Citation : Yes/No

KJ

To

1. Deputy State Tax Officer 2
Sholinganallur Assessment circle,
No. 571 Integrated Buildings for Commercial taxes and Registration
Department (South Tower),
Room no. 241, 2nd Floor, Nandanam,
Chennai 35.

2. Axis Bank Limited
Rep. by its Branch Manager
No. 42, (Old No. 70),
1st Avenue, Indira Nagar,
Adyar, Chennai 20.



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WP No. 26978 of 2



SENTHILKUMAR RAMAMOORTHY, J.

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