



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 28-07-2026

WEB COPY

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 27592 of 2026
and W.M.P.Nos.30237, 30240 & 30241 of 2026**

Arachalur Dhamotharan Chandrasekaran
Proprietor, Palanimurugan Lathe
97, Kodumudi Road, Arachalur,
Erode 638101.

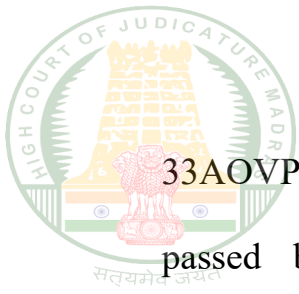
..Petitioner(s)

Vs

1. The Deputy Commissioner (CT)
Office of the Deputy Commissioner (ST) (GST)
(Appeal), Integrated New Commercial taxes
Building, IIIrd Floor, SF No. 400/1, 7,8,46,
Pudur B village, Erode 638 002
2. The Deputy State Tax Officer 2/
Deputy Commercial Tax Officer
Kodumudi Assessment Circle,
Commercial Taxes Building,
North Prathachanam Road, Karur 639001.
3. The Branch Manager
State Bank of India,
Arachalur.

..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 pertaining to the Impugned Order on the file of the 2nd Respondent in
Reference No. ZD331225380603K dated 24.12.2025 in GSTIN/ID



33AOVPC3889G1ZJ for the F.Y. 2021-22 and consequential Impugned Order passed by the 1st Respondent in FORM GST APL-02 in ARN # AD3303260681952 in GSTIN/Temp ID/UIN 33AOVPC3889G1ZJ dated 15.04.2026 and quash the same and consequently direct the 2nd Respondent to raise the bank attachment notice in FORM GST DRC-13, Notice to a third person under Section 79(1) (c), dated 12.05.2026.

For Petitioner(s): Mr.R.Ananth

For Respondent(s): Ms.G.Dhana Madhri,
Government Counsel (Tax) for R1 & R2

ORDER

An order dated 24.12.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

2. Ms.G.Dhana Madhri, learned Government Counsel (Tax), accepts notice on behalf of the respondents 1 and 2.

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.



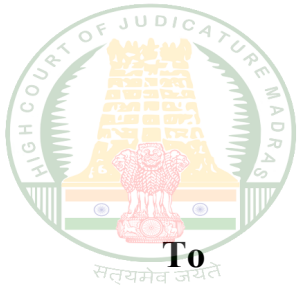
4. Learned counsel for the petitioner submits that 10% pre-deposit was made while lodging the appeal. On instructions, he submits that the petitioner agrees to remit an additional 15% of the disputed tax demand as a condition for remand. An endorsement to that effect has been made on the bundle.

5. Subject to the remittance of an additional 15% of the disputed tax demand within **thirty days** from the date of receipt of a copy of this order, the impugned order in original 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 an additional 15% of the disputed tax demand. Subject to fulfilment of the above condition, the bank attachment 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.

28-07-2026

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



To

WEB COPY

1. The Deputy Commissioner (CT)
Office of the Deputy Commissioner (ST) (GST)
(Appeal), Integrated New Commercial taxes
Building, IIIrd Floor, SF No. 400/1, 7,8,46,
Pudur B village
Erode 638 002
2. The Deputy State Tax Officer 2/
Deputy Commercial Tax Officer
Kodumudi Assessment Circle,
Commercial Taxes Building,
North Prathachanam Road,
Karur 639001.
3. The Branch Manager
State Bank of India,
Arachalur.



WEB COPY

WP No. 27592 of 2



SENTHILKUMAR RAMAMOORTHY, J.

RNA

**WP No. 27592 of 2026
and W.M.P.Nos.30237, 30240 & 30241 of 2026**

28-07-2026