



WEB COPY

WP No. 29099 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06-08-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 29099 of 2026
and W.M.P.No.31918 of 2026**

KV Network,
Represented by its Proprietor,
Mr Kavin Pandian, V-21, 14th Street,
Anna Nagar, Chennai 600 040

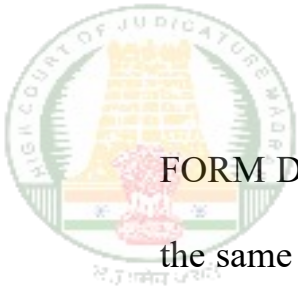
..Petitioner(s)

Vs

1. The Deputy State Tax Officer II,
Koyambedu Assessment Circle,
5th Floor No.1, PAJAM Annexure Building,
Greens Road, Chennai-600 006
2. The Deputy Commissioner ST,
Chennai Central I 3rd Floor,
PAPJM Building, No.1, Greens Road,
Chennai 600 006
3. The Branch Manager,
Axis Bank, Door No.4, Goods Shed Street,
Madurai 625 001

..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 connected with the order passed by the 1st Respondent, vide Impugned
Order No. GSTIN/33ERXPK0653M1Z6/2021-22 dated 29.08.2025 and it's



FORM DRC 07 Ref No. ZD3308253566807 dated 29.08.2025 and by quashing the same and direct the Respondent to consider the matter afresh on merits after providing an opportunity of personal hearing and further direct the 1st Respondent to remove the lien attached to the petitioners bank account maintained with the 3rd Respondent forthwith.

For Petitioner(s): Mr.R. Giridharan

For Respondent(s): Mr.R.Sethu Prabakaran,
Government Advocate (Tax) for R1 & R2

ORDER

An order dated 29.08.2025 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 Advocate (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 the entire tax demand was recovered pursuant to the impugned order. This aspect is required to be verified and confirmed.

5. Subject to verifying and confirming that the entire tax demand was recovered, the impugned order is set aside so as to provide an opportunity to the petitioner to contest the tax proposals on merits 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 confirming the above mentioned recovery. Subject to fulfilment of the above condition, the bank attachment relating to the impugned order shall stand raised.

6. The writ petition is disposed of on the above terms. There shall be no order as to costs. Consequently, the connected writ miscellaneous petition is closed.

06-08-2026

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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