



W.P. Nos. 37956 & 37958 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 09.10.2025

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. Nos. 37956 & 37958 of 2025

and

W.M.P. Nos. 42393 to 42396 of 2025

M/s. Radiance,
Represented by its Managing Partner,
Binildev

...Petitioner
in both W.Ps

Versus

- 1.The State Tax Officer/Commercial Tax Officer,
Singanallur North Circle,
Coimbatore – 18.
- 2.The Assistant Commissioner (ST),
Singanallur North Circle,
Coimbatore – 18.
- 3.The Branch Manager,
IDBI Bank, IDBI Bank Ltd.,
Pulinattu Properties,
near Moolan's Supermarket,
Thankalam, Kothamangalam,
Kerala – 686 691.

...Respondents
in both W.Ps

Prayer in W.P.No.37956 of 2025: Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorarified mandamus, to call for the records pertaining to the impugned bank



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attachment notice dated 04.09.2025 issued by the 2nd respondent in Ref. No.33AAPFR8599C1ZN/2025 and quash the same and further direct the 2nd respondent to lift the attachment of the petitioner's Bank Account No.754102000002455 in IDBI Bank, Kothamangalam Branch.

Prayer in W.P.No.37958 of 2025: Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorari, to call for the records pertaining to the impugned assessment order dated 17.02.2025 passed by the 1st respondent in GSTIN:33AAPFR8599C1ZN and quash the same.

For Petitioner : Mr. Hari Radhakrishnan

For Respondents : Mr. V. Prashanth Kiran,
Government Advocate for R1 & R2

COMMON ORDER

Both these Writ Petitions are being disposed of by way of this common order at the time of admission with the consent of the learned counsel for the Petitioner and the learned Government Advocate who takes notice on behalf of the Respondents.

2. In W.P.No.37958 of 2025, the Petitioner has challenged the impugned Assessment Order dated 17.02.2025. The Petitioner had failed to notice that the aforesaid order had been passed and had been intimated to the



Petitioner through the web portal.

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3. It is submitted that the Petitioner became aware of the bank attachment notice, dated 04.09.2025 and challenged in W.P.No.37956 of 2025.

4. It is noticed that the Petitioner has participated in the proceedings but had filed a reply. The limitation for filing an appeal would have expired on 16.06.2025 under Section 107 of the respective GST Enactments.

5. Considering the fact that the petitioner may have a case on merits, to balance the interest of the Petitioner and the Respondent-Department, I am inclined to dispose these Writ Petitions by directing the Petitioner to deposit 25% of the disputed tax within a period of 30 days from the date of receipt of copy of this order along with the appeal against the impugned assessment order dated 17.02.2025.

6. In case, the Petitioner complies with the same, the impugned bank attachment notice dated 04.09.2025 shall stand automatically vacated /



lifted.



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7. Accordingly, W.P.No.37956 of 2025 is disposed and W.P.No.37958 of 2025 stands dismissed. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

09.10.2025

Index : Yes/No
Neutral Citation :Yes/No
AT

To

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C.SARAVANAN, J.

AT

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