IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 26-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 6342 of 2026
and W.M.P.Nos.6840 & 6841 of 2026

Ayyasamy Ramaraj
Goods and Service Tax PRactioner,
No.49, Kanmani Illam,
Alangiem Road,
Dharapuram,Tiruppur 638 656
GSTP No.331800001431GP1,
PAN AHYPR4608Q

..Petitioner(s)

Vs

1. State Tax Officer
   Dharapuram Assessment Circle,
   No.195/7 Nanjiyampalayam,
   Dharmapuri-638 656

2. The Manager,
   Canara Bank
   Dharapuram Branch,No.4, Big Bazaar
   Street,Dharapuram 638 656

3. The Manager, City Union Bank,
   Dharapuram Branch,No.108-109, Church
   Road,Dharapuram 638 656

4. Annai Stores
   GSTIN 33AIJPC2400K1ZT
   Rep. by its Proprietor,
   Antonymuthu Christyan,No.106, N N Pettai
   Street,Dharapuram,
   Tiruppur 638 656

..Respondent(s)

Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorarified mandamus calling for the records of the First Respondent herein in impugned order in DRC-13 having reference number 33AJIPC2400K1ZT/2019-20 dated 21.01.2026 passed under Section 79 of the Tamilnadu Goods and Service Tax Act, 2017 read with Central Goods and Service Tax Act, 2017 herein after referred to as GST Act, 2017 and quash the same as arbitrary, unjust and illegal and consequently direct the second and third respondent to revoke the blocking of access to funds from the Petitioner Bank Accounts.

For Petitioner(s):	Mr.Parthiban V
For Respondent(s):	Mr.C.Harsharaj, Special Government Pleader for R1

ORDER

Heard Mr.V.Parthiban, the learned Counsel for the petitioner and Mr.C.Harsharaj, the learned Special Government Pleader for 1st Respondent.

2. This case came up for admission on 24.02.2026 and thereafter adjourned to 26.02.2026 in order to facilitate the learned counsel for the petitioner to verify whether the petitioner was in any way directly connected to the defaulting assessee namely “Annai Stores” barring its association within its professional capacity as Goods and Service Tax Practitioner.

3. The learned Special Government Pleader for the 1st Respondent, on instruction, reports that the petitioner was not the Proprietor or Partner of the Registered person namely "Annai Stores".

4. Considering the same, the question of issuance of third party notice to recover tax due from the said "Annai Store" cannot be fastened against the petitioner under Section 79(3) of GST. Hence, the impugned order liable to be quashed.

5. Accordingly, this Writ Petition is allowed and the impugned order in DRC-13 having reference number 33AJIPC2400K1ZT/2019-20 dated 21.01.2026, is hereby quashed. No costs. Connected miscellaneous petitions are closed.

26-02-2026

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

BKN

To:

State Tax Officer
Dharapuram Assessment Circle,
No.195/7 Nanjiyampalayam,
Dharmapuri-638 656

C.SARAVANAN, J.

BKN

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