



WEB COPY



W.P.No.8087 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 03.03.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.8087 of 2026

M/s. Colour Traders,
Rep by its Proprietor -Karthikeyan K

... Petitioner

Vs.

1. The Assistant Commissioner of GST
& Central Excise,
Pollachi Division, Jothi Nagar,
Pollachi, Tamilnadu-642 001.

2. The Sub Registrar,
Sub-Registrar Office,
Negamam, Coimbatore District,
Tamilnadu.

... Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Mandamus, directing the first respondent to lift the Attachment of Immovable Property of the petitioner situated at Kappalankarai Village, as reflected in the Encumbrance Certificate in S.I.No.13 in Document No.5/2025 dated 02.05.2025 in Survey No.161/1A, as per the representation dated 27.11.2025 pending disposal of the above writ petition.



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For Petitioner : Mr.R.Hemalatha
For Respondents : Mr.Ranjith Pathiyil,
Senior Standing Counsel
for R1
: Ms.Amirtha Poonkodi Dinakaran
Government Advocate

ORDER

Mr.Ranjith Pathiyil, learned Senior Standing Counsel takes notice on behalf of the 1st Respondent and Ms.Amirtha Poonkodi Dinakaran, Government Advocate, takes notice on behalf of the 2nd Respondent respectively.

2. This Writ Petition is being disposed of at the stage of admission itself with the consent of the learned counsel for the Petitioner and the learned Senior Standing Counsel for the 1st respondent and the learned Government Advocate for the 2nd Respondent.

3. Heard learned counsel for the Petitioner, learned Senior Standing Counsel for the 1st respondent and the learned Government Advocate for the 2nd Respondent.



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4. In this Writ Petition, the petitioner seeking direction to the 1st respondent to consider the petitioner's representation dated 27.11.2025 thereby, the petitioner praying to lift the attachment of the properties was made on 02.05.2025 pursuant to the Assessment order passed on 23.08.2024 for the tax period 2019-20.

5. It appears that the petitioner has challenged the aforesaid Assessment order before this Court in WP.No.13445 of 2025. However, this Court by an order dated 17.04.2025, set aside the aforesaid order and remit the case back to the Original Authority subject to pre deposit 25% of the disputed tax confirmed vide order dated 23.08.2024.

6. Despite, the order has been passed on 17.04.2025 in the above writ petition, the attachment was made on 02.05.2025. Meanwhile, pursuant to the order dated 17.04.2025, the demand has been confirmed on 07.10.2025.

7. Considering the same, there shall be a direction to the 1st respondent to consider the petitioner's representation dated 27.11.2025 within a period of six months from the date of receipt of a copy of this order.



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8. In the meanwhile, the petitioner's appeal dated 26.11.2025 against denovo order dated 07.10.2025 is directed to be disposed of by the Appellate Authority on merits and in accordance with law.

9. This Writ Petition stands disposed of with the above directions.

No costs.

03.03.2026

Neutral Citation : Yes / No

Vv

To:

1. The Assistant Commissioner of GST
& Central Excise,
Pollachi Division, Jothi Nagar,
Pollachi, Tamilnadu-642 001.
2. The Sub Registrar,
Sub-Registrar Office,
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C.SARAVANAN, J.

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