



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 26.02.2026

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

W.P.No.7825 of 2026

and

W.M.P.Nos.8434 & 8435 of 2026

Tvl. ACTS

T-54, 3rd Floor, 3rd Avenue,
Anna Nagar, Chennai – 600 040.

Rep. by its Authorized Signatory Mr.J.Vinod Kumar.

Petitioner

Vs

1. The Assistant Commissioner (ST),
Koyambedu Assessment Circle,
Station No.1, PAPJM Annex Building,
Greens Road, Chennai – 600 006.

2. The Branch Manager,
Canara Bank,
Korattur Branch,
Chennai – 600 080.

Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records pertaining to the exparte impugned Order under Reference No.33BAEPJ7187G1ZM/2020-21 dated 20.02.2025 passed by the 1st Respondent herein and to quash the same, in so far as, the said impugned order passed is without jurisdiction, authority of law and in clear violation to the principles of natural justice and for a consequent direction to lift the attachment, made by the 1st respondent, of the Bank Account No.3167101004108 of the proprietor of the petitioner proprietorship concern, maintained with the 2nd Respondent Bank and to permit the operation of the said Bank Account No.3167101004108.

For Petitioner:

Mr.S.Baskaran



6. The learned counsel for the Petitioner has also made an endorsement to that effect in the Court bundle, which is extracted hereunder:-

“On instructions obtained from the petitioner, who has agreed to pay 25% of the disputed tax amount, the present endorsement is made accepting to pay Rs.25% on the disputed tax amount.”

7. Under similar circumstances, Orders have been quashed and cases have been remitted back to the first Respondent to pass a fresh order on terms subject to such Assessee depositing 25% to 100% of the disputed tax depending upon the length of delay in approaching the Court. I do not find any reason to take a different view in this case.

8. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the case is remitted back to the first Respondent to pass a fresh order on merits subject to the Petitioner depositing 25% of the disputed tax in cash or from the Petitioner's Electronic Cash Register within a period of thirty (30) days from the date of receipt of a copy of this order.

9. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 24.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 20.02.2025 as an addendum to the Show Cause Notice dated 24.11.2024.



10. In case the Petitioner complies with the above stipulations, the first Respondent shall proceed to pass a final order on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months of such reply/pre-deposit. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner if any, shall also stand automatically vacated.

11. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 25% of the disputed tax as ordered above and the Petitioner not being in arrears of any other amount for any other tax period barring the amount demanded under the impugned Order.

12. In case the Petitioner fails to comply with any of the stipulations, the Respondents are at liberty to proceed against the Petitioner to recover the tax in accordance with law as if this Writ Petition was dismissed *in limine* today.

13. Needless to state, before passing any such order, the first Respondent shall give due notice to the Petitioner.



14. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

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25.02.2026

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Index: Yes/No

Speaking/Non-speaking order

Internet: Yes

Neutral Citation: Yes/No

To

The Assistant Commissioner (ST),
Valluvarkottam Assessment Circle,
6th Floor, PAPJM Building,
Greams Road,
Chennai – 600 006.



WEB COPY



C.SARAVANAN J.

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and
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