IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 19814 of 2026
and WMP.Nos.21135 & 21136 of 2026

Tvl. Goodwill Steels
Rep. by its Proprietor Mohamed Peer Usmanbabu,
No.33/69, Moore Street, Chennai-600 001.

..Petitioner

Vs

1. State Tax Officer,
   Harbour Assessment Circle
   Integrated complex for Commercial tax Offices,
   Room No.327, 3rd Floor,
   Elephant Gate Bridge Road,
   Vepery, Chennai-03.

2. State Bank of India
   Main Branch, 48, Armenian Street,
   George Town, Chennai-600 001.

..Respondents

Prayer : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari to call for the records of impugned order of rejection of application for rectification dated 05.02.2026 bearing Reference No. ZD330226036530V and its annexure together with impugned Order dated 30.07.2024 in Form GST DRC-07 bearing reference No. ZD330724341097F and its annexure both passed by the 1st Respondent in Petitioner's GSTIN 33AAIPU6253F1ZL for the FY 2019-20 and quash the same to the extent it confirms the tax demand of Rs.34,636/- along with interest and penalty and consequently raise the attachment of Petitioner's Bank A/c. No. 42915436173 with the 2nd Respondent.

For Petitioner: Mr. R Anish Kumar

For R1: Mr. R. Sethu Prabakaran
Govt. Counsel (Tax)

ORDER

The petitioner assails an order dated 30.07.2024 on the ground that the petitioner was not provided a personal hearing and a reasonable opportunity to submit supporting documents.

2. Mr. R.Sethu Prabakaran, learned Government Counsel (Tax), accepts notice on behalf of the first respondent.

3. Learned counsel for the petitioner submits that the petitioner has filed a rectification application and the same was rejected on 05.02.2026 without providing an opportunity. On instructions, learned counsel for the petitioner agrees to pay 50% of the disputed tax demand as a condition for remand. An endorsement to that effect is made on the bundle.

4. Subject to the condition that the petitioner remits 50% of the disputed tax demand, as agreed to, within thirty days from the date of receipt of a copy of this order, the impugned order is set aside 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 remittance of 50% of the disputed tax demand. Subject to fulfilment of the above condition, the attachment, if any, of the bank account of the petitioner in relation to the impugned order in the second respondent bank shall stand raised.

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

25-06-2026

Index : Yes/No

Neutral Citation : Yes/No
KJ

To

1.State Tax Officer,
Harbour Assessment Circle
Integrated complex for Commercial tax Offices,
Room No.327, 3rd Floor,
Elephant Gate Bridge Road,
Vepery, Chennai-03.

2.State Bank of India
Main Branch, 48, Armenian Street,
George Town, Chennai-600 001.

SENTHILKUMAR RAMAMOORTHY, J.

KJ

WP No. 19814 of 2026
and WMP.Nos.21135 & 21136 of 2026

25-06-2026