



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11.06.2026

CORAM

WEB COPY

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 20443 of 2026

and

WMP Nos. 21963 and 21965 of 2026

Periyasamy Gandhimathi
Proprietor, Steadfast Safety Solutions,
78A, 8th Cross Street, Anna Nagar,
Peelamedu, Coimbatore,
Tamil Nadu

..Petitioner

Vs

Commercial Tax Officer,
Peelamedu (South), Coimbatore III.

..Respondent

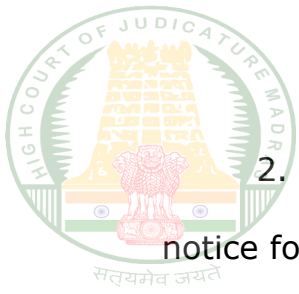
Petition filed under Article 226 of the Constitution of India praying to issue a writ of certiorarified mandamus calling for the records culminating in the impugned assessment order dated 17.11.2025 bearing Reference No. ZD331125288514E passed by the Respondent, quash the same and consequently direct the Respondent to forthwith lift/remove the attachment over the Petitioners Current account bearing No. 919020042940978 maintained with Axis Bank, Trichy Road Branch, Coimbatore and Savings Account bearing No. 915010038267633 maintained with Axis Bank, Bodhupatty Branch, Namakkal which has been attached pursuant to the Impugned Order.

For Petitioner: Mr.Athiban Vijay AK

For Respondent: Mr.L.Gokulraj,
Government Counsel (Tax)

ORDER

An order dated 17.11.2025 is impugned primarily on the ground of breach of principles of natural justice.



2. Mr.L.Gokulraj, learned Government Counsel (Tax), accepts notice for the respondent.

WEB COPY

3. The period of limitation for filing an appeal has expired. On instructions, learned counsel for the petitioner agrees to pay 25% of the disputed tax demand. An endorsement to that effect is made on the bundle.

4. Subject to the condition that the petitioner remits 25% 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 25% of the disputed tax demand. In view of the impugned order being set aside, the attachment of the bank account of the petitioner 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.

11.06.2026

Index: Yes/No
Neutral Citation: Yes/No
mmi

To
The Commercial Tax Officer
Peelamedu (South), Coimbatore III.



WEB COPY

WP No. 20443 of 20



SENTHILKUMAR RAMAMOORTHY J.

mmi

WP No. 20443 of 2026

11.06.2026