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W.P.No.17912 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 14.05.2026

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THE HONOURABLE MRS.JUSTICE L.VICTORIA GOWRI

W.P.No.17912 of 2026

And

W.M.P.Nos.19247, 19249 and 19250 of 2026

M/s.Archana,
Rep by its Proprietrix and Authorized Signatory,
Chandralakshmi
No.228/1-A, Nageswara Rao Road,
Athipet,
Chennai – 600 058.

... Petitioner

Vs.

- 1 The Deputy State Tax Officer
GST Department,
Nolambur Assessment Circle,
Nolambur,
Chennai.
- 2 The State Tax Officer,
Muthialpet Assessment Circle,
C.T.Buildings,
Elephante Gate,
Chennai.

... Respondents

Prayer:

Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus to call for the records of the impugned order of the 1st respondent i.e., i) order in GST No.33AKCPC3671P1Z3, dated 07.05.2025, ii) order in Reference



W.P.No.17912 of 2026

No.ZD331125366126M, dated 20.11.2025 and iii) order in Reference No.ZD331125366126M, dated 20.11.2025 of the 1st respondent and quash the same and consequentially direct the 1st respondent to raise the attachment made in the Petitioner's Bank account in Current Account No.936201002941, IFSC CNRB0000936, Canara Bank, Ambattur Branch, Chennai.

For Petitioner : Mr.R.Rajeshkrishnan
For Respondents : Mr.TNC Kaushik
Additional Government Pleader

ORDER

This writ petition has been filed challenging the orders of the first respondent i.e., i) order in GST No.33AKCPC3671P1Z3, dated 07.05.2025, ii) order in Reference No.ZD331125366126M, dated 20.11.2025 and iii) order in Reference No.ZD331125366126M, dated 20.11.2025 and for consequential direction to the first respondent to raise the attachment made in the petitioner's Bank account in Current Account No.936201002941, IFSC CNRB0000936, Canara Bank, Ambattur Branch, Chennai.

2.The learned counsel appearing for the petitioner submitted that the petitioner is engaged in the business of steel furniture and fabrication works and is registered under the provisions of the TNGST Act and that the impugned orders have been passed without giving an



W.P.No.17912 of 2026

opportunity of hearing to the petitioner. The learned counsel further submitted that the petitioner is ready and willing to pay 25% of the disputed tax liability.

3. Heard the learned counsel appearing for the petitioner as well as the learned learned Additional Government Pleader appearing for the respondents and carefully perused the materials available on record.

4. In view of the fact that, though the notices were uploaded in the GST portal, the petitioner was not given an opportunity of hearing to submit their clarifications before the impugned orders were passed and considering the undertaking given by the learned counsel appearing for the petitioner that the petitioner is ready and willing to pay 25% of the disputed tax liability, this Court is inclined to dispose of this writ petition with the following directions:

(i) The impugned orders dated 07.05.2025, 20.11.2025 and 20.11.2025 are set aside and the matter is remanded back to the respondents for fresh consideration subject to the condition that the petitioner deposits 25% of the disputed tax liability.



W.P.No.17912 of 2026

WEB COPY

(ii) On such deposit being made by the petitioner, the first respondent shall raise the attachment made in the petitioner's Bank account in Current Account No.936201002941, IFSC CNRB0000936, Canara Bank, Ambattur Branch, Chennai and the respondents shall consider the matter afresh and pass appropriate orders as expeditiously as possible.

(iii) If the petitioner fails to comply with the above stipulation, the respondents shall proceed against the petitioner to recover tax in accordance with law.

5. With the above directions, this writ petition is disposed of.
No costs. Consequently, connected miscellaneous petitions are closed.

14.05.2026

pri
Index: Yes/ No
Speaking Order: Yes/ No
NCC: Yes/ No



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To

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L.VICTORIA GOWRI,J.
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