



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11.06.2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 20428 of 2026

and

WMP Nos. 21939 and 21940 of 2026

P. Alaguvel Nadar and Sons
Rep. by its Managing Partner Mr. A.Palraj
S/o. Alaguvel,
2A, NA, G S T ROAD, Chengalpattu,
Kancheepuram, Tamil Nadu 603 001

..Petitioner

Vs

The State Tax Officer
Chengalpattu Assessment Circle,
No 16A 1st Floor, 1st Main Road,
Anna Nagar, Chengalpattu 603 001.

..Respondent

Petition filed under Article 226 of the Constitution of India praying to issue a writ of certiorarified mandamus to call for the records of the respondent pursuant to impugned order dated 17.02.2025 bearing Reference Number ZD330225163521S passed in GST.No. 33AAHFP8288J1ZO for the financial Year 2020-2021 and quash the same as arbitrary, illegal and consequently direct the respondent to release the bank account attachment and re-adjudicate the show cause notice after giving an opportunity of personal hearing and shall pass a fresh order in accordance with law.

For Petitioner:

Mr.M.K.Ajith Kumar

For Respondent:

Mr.L.Gokulraj,
Government Counsel (Tax)



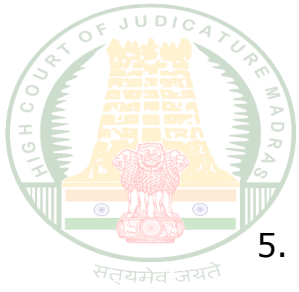
ORDER

An order dated 17.02.2025 is assailed primarily on the ground of breach of principles of natural justice.

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

3. Learned counsel for the petitioner submits that about Rs.2 lakhs was recovered from the petitioner pursuant to the impugned order. Subject to adjustment thereof, he submits that the petitioner agrees to remit 25% of the disputed tax demand under the impugned order as a condition for remand. An endorsement to that effect is made on the bundle.

4. Subject to the remittance of 25% of the disputed tax demand, as agreed to, after verifying and giving credit to the amount recovered earlier, 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 the petitioner complying with the conditional order. In view of the impugned order being set aside, the attachment, if any, 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

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To

The State Tax Officer
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SENTHILKUMAR RAMAMOORTHY, J.

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