



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03.06.2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 18257 of 2026

and

W.M.P. Nos.19599 and 19602 of 2026

M/s.Galaxy7 and Co
Rep. by its Sole Proprietor P.Arunvel,
GSTIN- 33AJQPA5075L1ZZ
No 3/397, Thiru Nagar Colony,
R Goundampalayam, Rasipuram,
Namakkal-637 408
Tamilnadu

..Petitioner

Vs

1. The Deputy Commissioner (ST)
(GST Appeals)
O/o.The Deputy Commissioner (ST)
(GST Appeals)
Commercial Tax Building, Pitchards Road,
Adaikala Nagar, Hasthampatti
Salem-636 007.
2. The Deputy State Tax Officer 2
Rasipuram Assessment Circle, Anna Salai,
Attur Main Road, Rasipuram,
Namakkal District

..Respondents

Petition filed under Article 226 of The Constitution of India praying for the issuance of a writ of certiorari to call for the records relating to the impugned order dated 02.12.2025 passed by the 2nd respondent in GSTIN - 33AJQPA5075L1ZZ/2021-2022 and quash the same.



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For Petitioner:

Mr.P Navaneethakrishnan

For Respondents:

Mr.L.Gokulraj,
Govt. Counsel (Tax)

ORDER

An order dated 02.12.2025 is impugned primarily on the ground of breach of principles of natural justice.

2. Learned counsel for the petitioner submits that substantial amount was recovered pursuant to the attachment of the petitioner's bank account. In these circumstances, he submits that reconsideration is necessary.

3. Mr.L.Gokulraj, learned Government Counsel (Tax), accepts notice on behalf of the respondents. He submits that principles of natural justice were complied with by issuing notices and by offering a personal hearing.

4. On instructions, learned counsel for the petitioner agrees to remit 25% of the disputed tax demand under the impugned order after taking into account amount recovered earlier, as a condition for remand. He has also made an endorsement to that effect on the bundle.



5. 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. Upon fulfillment of the above condition, attachment of the bank account of the petitioner shall stand raised.

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

03.06.2026

Index: Yes/No
Neutral Citation: Yes/No
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To

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SENTHILKUMAR RAMAMOORTHY, J.

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