



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. 20444 of 2026

and

WMP Nos. 21968 and 21969 of 2026

Mr Kamaraj  
Sole Proprietor of Ramjai Fabs  
No.24, Athipalayam Road,  
Coimbatore, Tamil Nadu - 641 035.

..Petitioner

Vs

1. The Deputy State Tax Officer (ST)  
Annur Assessment Circle, Annur.
2. The Bank Manager,  
Axis Bank, Jayam Complex,  
41 I, LBG Nagar, Sathy Road West,  
Saravanampatti, Coimbatore.

..Respondents

Petition filed under Article 226 of the Constitution of India praying to issue a writ of certiorarified mandamus calling for the records leading to the issuance of Assessment Order bearing No. 33ATWPK3582E1ZE/2021-22 dated 15.11.2025 passed by the First Respondent herein and quash the same and direct the First Respondent to revoke the lien or attachment made to the Current Account No 922020052695701 and Cash Credit Account No 923030012470892 of the Petitioner lying with the Second Respondent.

For Petitioner:

Ms.Sri Harini S P

For Respondents:

Mr.R.Sethu Prabakaran,  
Government Counsel (Tax) for R1



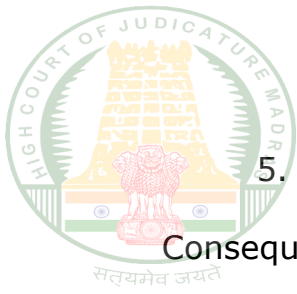
ORDER

An assessment order dated 15.11.2025 is challenged primarily on the ground that the petitioner's reply was not taken into consideration.

2. Adverting to reply dated 04.11.2025, learned counsel submits that said reply was uploaded on the portal. Turning to the impugned order, she points out that it records erroneously that the petitioner did not offer any objection.

3. Mr.R.Sethu Prabakaran, learned Government Counsel (Tax), accepts notice for the first respondent.

4. On examining the impugned order, it is clear that it is recorded therein that the petitioner did not offer an objection or seek an adjournment. The record reveals that the petitioner filed a detailed reply. In view of the non-consideration thereof, the impugned order cannot be sustained and is hereby set aside. As a corollary, the matter is remanded for re-consideration. The petitioner is permitted to re-file the reply if the same is not accessible on the portal. After taking into account the petitioner's reply and after affording personal hearing, fresh order shall be issued within three months from the date of receipt of a copy of this order. In view of the assessment order being set aside, the attachment of the bank account of the petitioner made pursuant thereto stands 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

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SENTHILKUMAR RAMAMOORTHY J.

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