



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 21-05-2026

WEB COPY

CORAM

THE HONOURABLE MR JUSTICE G. R. SWAMINATHAN

**WP No. 20355 of 2026 and
WMP Nos.21838 & 21840 of 2026**

United Traders,
4/29-10 Roja Nagar,
Perur Chettypalayam,
Coimbatore-641 010,
Represented by its erstwhile Partner,
Mrs.Mythili Raj

Petitioner

Vs

The Deputy State Tax Commissioner
(ST) (FAC),
Perur Circle, Coimbatore,
Commercial Taxes Building,
Dr.Balasundaram Road,
Coimbatore-641 018.

Respondent

Prayer : Writ Petition is 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 bearing GSTIN:33AAFFU6913R1ZL / 2019- 2020 and dated 24.08.2024 (Reference No. ZD330824222471N) passed by the Respondent and quash the same, and to consequently direct the Respondent to withdraw the Notice in Form GST DRC- 13 dated 20.01.2026 issued by the Respondent to all banks.

For Petitioner: Mr.Pavan Kumar Gandhi

For Respondent: Mr.TNC.Koushik

**ORDER**

WEB COPY

The order impugned in this writ petition is appealable. The petitioner informs this Court that he will file an appeal within a period of four weeks from the date of receipt of a copy of this order. If the appeal is filed within the aforesaid period, the same shall be entertained by the Appellate Authority without reference to limitation and dispose of on merits. I have not gone into the merits of the matter. It is needless to state that 10% of the disputed tax amount has to be remitted for filing the appeal. Upon such remittance and filing of the appeal, the attachment shall stand lifted.

2. This Writ petition is disposed of accordingly. No costs. Consequently, the miscellaneous petitions are closed.

21-05-2026

rka/dna
Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No
To
The Deputy State Tax Commissioner
(ST) (FAC),
Perur Circle, Coimbatore,
Commercial Taxes Building,
Dr. Balasundaram Road,
Coimbatore-641 018.



WEB COPY

WP No. 20355 of 2026



G.R.SWAMINATHAN J.

rka/dna

WP No. 20355 of 2026

21-05-2026