



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25-06-2026

CORAM

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 22941 of 2026
and WMP.Nos.24849 & 24854 of 2026**

Sumithra
Proprietor, Shri Maha Vishnu Hi Heat Treater,
9/219, Masagoundan Chettipalayam, S
Kovipalayam, Annur Taluk, Coimbatore,
TamilNadu, 641107.

..Petitioner

Vs

Deputy Commercial Tax Officer
Avinashi Tiruppur – I, Tiruppur.

..Respondent

Prayer : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus calling for the records culminating in the Impugned Order GST DRC-07 bearing Reference No. ZD331025229734L dated 23.10.2025 passed by the Respondent, quash the same and consequently direct the Respondent to forthwith lift/remove the attachment over the Petitioner's bank account bearing No. 89894750861 maintained with IDFC Bank, Singanallur Branch, Coimbatore which has been attached pursuant to the Impugned Order.

For Petitioner:

Mr. Athiban Vijay AK

For Respondent:

Ms. Amirta Poonkodi Dinakaran
Government Counsel (Tax)



ORDER

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An order dated 23.10.2025 is assailed in this writ petition on the ground of alleged breach of principles of natural justice.

2. Ms. Amirta Poonkodi Dinakaran, learned Government Counsel (Tax), accepts notice on behalf of the respondent.

3. Learned counsel for the petitioner submits that the entire tax demand under the impugned order was recovered pursuant thereto. This aspect is required to be verified and confirmed.

4. Subject to verifying and confirming that the entire tax demand under the impugned order has indeed been recovered, the impugned order is set aside. Consequently, 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 receipt of a copy of this order. In view of the impugned order being set aside, the attachment, if any, of the bank account of the petitioner in relation to the impugned order 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.

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Index : Yes/No

Neutral Citation : Yes/No

KJ

To

Deputy Commercial Tax Officer
Avinashi Tiruppur – I, Tiruppur.



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SENTHILKUMAR RAMAMOORTHY, J.

KJ

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