IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 20-05-2026**

CORAM

**THE HON'BLE MR JUSTICE G. R. SWAMINATHAN**

**WP No. 20181 of 2026**
**AND**
**WMP Nos. 21611, 21617 and 21618 of 2026**

Balakrishnan Navaneethakrishnan
Proprietor of M/s. KPS Coirs,
130/2A2, Singanallur, Pollachi,
Coimbatore, Tamil Nadu, 642004.

..Petitioner(s)

Vs

State Tax Officer
Office of the Commercial Tax Officer,
Pollachi West Circle, Pollachi, Tamil Nadu.

..Respondent(s)

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a writ of Certiorarified Mandamus, calling for the records pertaining to the impugned proceedings passed by the respondent in the order vide GSTIN33AUCPN8721D1ZW/2021-22 dated 29.12.2025 along with the consequential summary order under section 73 of TNGST/CGST Act, 2017 issued vide FORM DRC-07 bearing Ref. No. ZD3312254237420 dated 29.12.2025 for the financial year 2021-2022 to quash the same and further direct the respondent to uplift the bank attachment of the petitioner vide FORM GST DRC-13 dated 08.05.2026 issued by the respondent.

For Petitioner(s): Mrs.R. Hemalatha

For Respondent(s): Mrs.T.N.C.Koushik
Additional Government Pleader

**Order**

Heard both sides.

2.The petitioner had suffered the impugned order at the hands of the respondent. It is an *ex parte* order. The petitioner states that since notice was served only through on-line portal, the petitioner was not aware of the same.

3.The learned Additional Government Pleader submits that in similar matters, reliefs were granted by directing the assessee to deposit 25% of the disputed tax amount.

4.The petitioner states that they will deposit 25% of the disputed tax amount through electronic cash ledger within a period of thirty days from the date of receipt of a copy of this order. Upon such compliance, the attachment effected on the petitioner's ITC account / bank account, shall be raised forthwith. The impugned order shall stand quashed. The petitioner shall thereafter reply to the show cause notice within a period of thirty days from the date of receipt of a copy of this order. The respondent shall provide an opportunity of personal hearing to the petitioner and pass final order within a period of two months thereafter. If the petitioner fails to deposit and offer his reply to the show cause notice within the aforesaid period, the benefit of this order would stand automatically recalled and the order impugned in the writ petition can very well be enforced.

5.This writ petition is disposed of accordingly. No costs. Consequently, connected miscellaneous petitions are closed.

**20-05-2026**

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No

ars/grs

To

State Tax Officer
Office of the Commercial Tax Officer,
Pollachi West Circle,
Pollachi,
Tamil Nadu.

**G.R.SWAMINATHAN J.**

ars/grs

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