



W.P.No.20156 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

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DATED : 29.05.2026

CORAM :

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

W.P.No.20156 of 2026
and W.M.P.Nos.21572 and 21573 of 2026

Sri Ramakrishna Dyeing Factory
Represented by its Proprietor,
R.Shanmugam

.. Petitioner

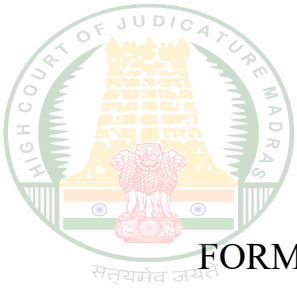
Versus

1. The Deputy Commercial Tax Officer – 1,
Kancheepuram (Rural) Assessment Circle,
C.T. Building, Collectorate Campus,
Kancheepuram – 631 501.

2. The Bank Manager,
Central Bank of India,
No.520/521, Gandhi Road, 1st Floor,
Bigkanchipuram Branch,
Kancheepuram – 631 502.

.. Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India seeking a Writ of Certiorari, to call for the records of the impugned order, dated 02.12.2025 in Form GST DRC-07 bearing Reference No.ZD331225036623P along with its annexure in petitioner's GSTIN 33BNNPS5929P1Z0 for the FY 2018-2019 passed by the 1st respondent and consequential impugned order of bank attachment in GSTIN/33BNNPS5929P1Z0/2025-2026 dated 10.04.2026 and annexure in



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FORM GST DRC-13 issued by the 1st respondent to the 2nd respondent and
quash the same.

For Petitioner : Mr.E.Sathiyaraj

For Respondents : Ms.G.Dhanamadhri,
Government Advocate for R1

ORDER

Heard both sides.

2. The petitioner has suffered an adverse assessment order. The petitioner has already paid the tax amount. The only question that has to be adjudicated is whether the petitioner is liable to pay the interest and penalty. On this issue alone, I am making a remand. The impugned order is interfered with only to that limited extent.

3. The matter is remanded to the first respondent. The first respondent will decide the issue only in respect of the aforesaid issue within a period of twelve weeks from the date of receipt of a copy of this order. Attachment of petitioner's bank account shall stand lifted immediately.



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4. The Writ Petition is accordingly partly allowed. There shall

be no order as to costs. Consequently, connected miscellaneous petitions are closed.

29.05.2026

Neutral Citation : yes/no
bbr/grs

To

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