



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 21-05-2026

CORAM

THE HON'BLE MR JUSTICE G. R. SWAMINATHAN

WP.No.20339 of 2026

and

WMP.No.21813, 21816 & 21818 of 2026

Tvl.Aruvadai Organic Produce Private Limited
(Represented by its Director Sathishkumar)
Plot no.228, Palkalai Nagar, Palavakkam,
Chennai, Tamilnadu-600041

Petitioner(s)

Vs

1. The Deputy State Tax Officer- 1
Sholinganallur Assessment Circle
Station. No.571, Integrated Commercial
Taxes and Registration Department
(South Tower) Room No.240, 2nd
Floor, Nandanam, Chennai- 035.

2.The Assistant Commissioner (ST)
Sholinganallur Assessment Circle,2nd
floor, Integrated Building for
Registration and Commercial Taxes
Department, Nandanam,
Chennai-600035.

3.The Zonal Manager
Bank of India, Chennai Zonal Office
General Operation Department No.9,
Errabalu Street, Chennai- 600001.

4.The Principal Officer
Karur Vysya bank Ltd, No.20, Erode
Road,Vadivel Nagar, L.N.S,
Karur- 639002.



5.The Zonal Manager

ICICI Bank, P.B.No.1610, Dare House,
Annexe 44, Moore Street, Parrys
Corner, George Town,
Chennai - 600001.

6.The Zonal Manager

Kotak Mahindra Bank, Ground
floor,CAPITALE, Door no.554/555/1,
A-Wing, Anna Salai, Thiru Vi Ka
Kudiyiruppu, Teynampet,
Chennai – 600018.

7.The Zonal Manager

CANARA Bank, Circle Office
Building, 8th floor, no.524, Anna Salai,
teynampet, Chennai-600018.

8.The Zonal Manager

Union Bank of India, 139, 3rd floor,
Prakasam Road, Broadway, Chennai
600001.

9.The Chief Manager, Karnataka Bank,
Regional Office

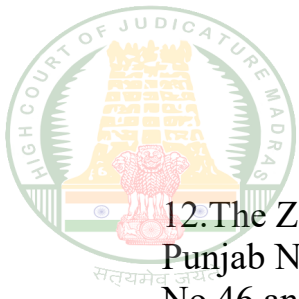
No.324, Old No.171, first floor,
Thambu Chetty Street,
Chennai-600001.

10.The Zonal Manager

HDFC Bank, no.759, ITC Centre Anna
Salai, Opposite TVS, Anna Salai,
Chennai-600002.

11.The Zonal Manager

Central Bank of India, No.48 and 49,
Montieth Road,Egmore,
Chennai - 600008.



12.The Zonal Manager
Punjab National Bank, PNB Towers,
No.46 and 49,4th floor and 5th floor,
RH Road, Royapettah,
Chennai 600014.

13.The Zonal Manager
SBI Rajaji Road, Mannadi, Chennai
Port Trust, Chennai,
Tamilnadu- 600001.

14.The Zonal Manager
Indian Bank, Zonal Office Chennai
(South)55, Ethiraj Salai, Egmore,
Chennai-600008.

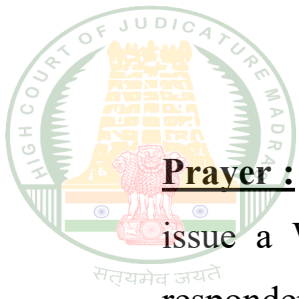
15.The Zonal Manager
Indian Overseas bank, Chennai South
Zone Office,763, Anna Salai,
Chennai-600002.

16.The Zonal Manager
Axis bank South Zonal Office
(SZO),82, Aalim Centre,
Dr.Radhakrishnan Salai, Mylapore,
Chennai 600004.

17.The Zonal Manager,
The City Union Bank, South Chennai
Zonal Office,1st Avenue, Anna Nagar
East, Chennai 600102.

18.The Zonal Manager
Baroda Pride, New No.41, 3rd floor,
Luz Church Road, Mylapore, Chennai,
Tamil Nadu – 600004.

Respondent(s)



Prayer : Writ Petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records on the files of the first respondent herein in the order Ref.No.GSTIN-33AAMCA5016H1ZX/2021-22 dated 13th December, 2025, along with the summary of the order in GST DRC-07 ZD331225204552W dated 13th December, 2025 for the period between April 2021 to March 2022, quash the same.

For Petitioner(s): Ms.S.Vishnupriya

For Respondent(s): Mr.TNC.Kausick
Additional Government Pleader

ORDER

Heard both sides.

2. The petitioner suffered an adverse assessment order. Even though the Assessee had submitted a reply, they did not attend the personal hearing. The case of the petitioner is that they did not notice, the notice of hearing published in the web portal.

3. I am of the view that one more opportunity can be given to the assessee. In view of the same, the impugned order is set aside and the matter is remanded back to the 1st respondent.

4. In the case on hand, it is stated that more than 25% of the tax liability has already been recovered and therefore, I am of the view that no



additional condition need to be stipulated.

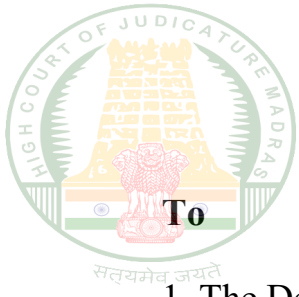
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5. The attachment made on the petitioner's bank account shall stand lifted immediately. The first respondent shall pass an order afresh on merits and in accordance with law. The assertion made by the petitioner's counsel that more than 25% of the disputed tax liability has already been recovered is, however, subject to verification. If the petitioner's assertion turns out to be incorrect, then as a condition for grant of relief in this Writ Petition, the petitioner shall remit 25% of the disputed tax liability.

6. This Writ Petition is disposed of accordingly. No costs. Consequently, connected Miscellaneous Petitions are closed.

21.05.2026

Index:Yes/No
Speaking Order:Yes/No
Neutral Citation:Yes/No
dna/rka



To

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WP.No.20339 of 2



G.R.SWAMINATHAN J.
and
V.LAKSHMINARAYANAN J.

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