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W.P.NO.20322 OF 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 21.05.2026

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P.No.20322 of 2026

and

W.M.P.Nos.21786 & 21788 of 2026

Fiction Team,
Rep. by its Partner S.Sai Ganesh Babu,
House 2A, Madha Nagar Main Road Extn-5,
Mugalivakkam, Chennai – 600 125.

... Petitioner

Vs.

The Assistant Commissioner (ST),
Ayyappanthangal Assessment Circle,
No.4/109, Chennai – Bangalore Highways,
Nazarathpet, Chennai – 123.

... Respondent

Prayer: Writ petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, to call for the records in the impugned assessment order passed in GSTIN:33AAEFF7475Q1ZS-2017-2018 dated 28.12.2023 and notice of attachment in form GST DRC-13 dated 21.04.2026 issued by the respondent herein and quash the same as illegal and consequently direct the respondent herein to lift the attachment of the petitioner's bank accounts.

For Petitioner : Mr.V.Janarthanan

For Respondent : Ms.P.Selvi,
Government Advocate.

* * *

**ORDER**

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Heard both sides.

2. The petitioner suffered an exparte order at the hands of the respondent. The order was passed on **28.12.2023**. Appeal period has already expired. The petitioner is permitted to file an appeal within a period of thirty days from the date of receipt of a copy of this order. The same shall be entertained without reference to limitation. Of course, the petitioner has to pay 60% of the disputed tax amount as predeposit. Upon the petitioner remitting 60% of the predeposit amount and filing appeal within the stipulated time, the attachment made in the petitioner's bank account shall stand lifted. If the petitioner fails to remit the predeposit amount and / or file an appeal within thirty days as mentioned above, the benefit of this order shall stand recalled automatically.

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

21.05.2026

NCC : Yes / No
Index : Yes / No
Internet : Yes/ No
rka/dna



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To:

The Assistant Commissioner (ST),
Ayyappanthangal Assessment Circle,
No.4/109, Chennai – Bangalore Highways,
Nazarathpet, Chennai – 123.



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G.R.SWAMINATHAN,J.

rka/dna

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