IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29-05-2026

CORAM

THE HON'BLE MR JUSTICE G. R. SWAMINATHAN

Writ Petition No.20793 of 2026
and
W.M.P.Nos.22423 & 22424 of 2026

Selvakumar K
Proprietor TVL Kasilakshmi Agencies
13-A, Ulundurpet Road, Andikuli,
Sendanadu, Ulundurpet,
Kallakurichi, Tamilnadu – 607 204.

..Petitioner

Vs

1. The Deputy Commissioner (ST) (GST)(Appeal),
   Vellore, Tamilnadu – 632001.

2. The Deputy State Tax Officer-I
   (Also known as Deputy Commercial Tax Officer),
   Villupuram-II, Villupuram,
   Cuddalore, Tamil Nadu.

3. Deputy State Tax Officer/GST Inspector,
   O/o.Deputy Commissioner (ST),
   Villupuram-II, Villupuram.

4. The Branch Head,
   Indian Bank,
   IDIB000S167
   MKU Illam Vijayankuppam,
   Sendanadu - 607 204.

..Respondents

Writ Petition filed under Article 226 of the Constitution of India, seeking issuance of a Writ of Certiorarified Mandamus calling for the records on the file of the second respondent herein in GSTIN 33DVCPS0877K1Z6/2021-22 dated 02.12.2025, order under Section 73 and summary of the order in Form GST

DRC-07 both dated 03.12.2025 issued in Reference No.ZD331225049244O and consequential notice issued by third respondent in FORM GST DRC-13 dated 10.04.2026 and consequential order passed by the first respondent in FORM GST-APL-02 dated 18.05.2026 vide Ref.No.ZD3305261585738 and quash the same and consequently direct the third respondent to lift the attachment of the petitioner's bank account No.778921299 held by the petitioner in the fourth respondent bank.

For Petitioner	:	Mr.Riyas Ahamed R
For Respondents	:	Ms.G.Dhana Madhri Government Counsel

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O R D E R

Heard both sides.

2. The petitioner suffered assessment orders at the hands of the respondents. The orders were passed on 02.12.2025, 03.12.2025 & 10.04.2026. Against such orders, the petitioner preferred an appeal along with a petition seeking condonation of delay, which was dismissed *vide* order dated 18.05.2026. Challenging the said orders, the present writ petition has been filed.

3. The petitioner is permitted to file an appeal afresh within a period of thirty (30) 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 25% of the disputed tax amount as pre-deposit. It is represented that the

petitioner has already paid 10% of the disputed tax amount. Subject to verification, the petitioner shall remit the balance 15% of the disputed tax amount as pre-deposit. Upon the petitioner remitting 25% pre-deposit 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 pre-deposit amount and/or file an appeal within thirty (30) days as mentioned above, the benefit of this order shall stand recalled automatically.

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

29-05-2026

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

To

1. The Deputy Commissioner (ST) (GST) (Appeal),
   Vellore, Tamilnadu – 632 001.

2. The Deputy State Tax Officer-I
   (Also known as Deputy Commercial Tax Officer),
   Villupuram-II, Villupuram,
   Cuddalore, Tamil Nadu.

3. Deputy State Tax Officer/GST Inspector
   O/o.Deputy Commissioner (ST),
   Villupuram-II, Villupuram.

4. The Branch Head,
   Indian Bank, IDIB000S167
   MKU Illam Vijayankuppam,
   Sendanadu – 607 204.

G.R.SWAMINATHAN, J.

gm/maya

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