



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29-05-2026

CORAM

THE HON'BLE MR JUSTICE G. R. SWAMINATHAN

WP No. 20671 of 2026

AND

WMP NO. 22262 and 22267 OF 2026

M/s SR PROFILES

Represented by its Proprietor Mrs K.

N.Sivarajarajeswari,

W/o.Subramaniam,

F1, Achu Bharani Apartments,

Ashok Nagar Main Road,

Ars Avenue,

Kancheepuram - 631501.

..Petitioner(s)

Vs

1. The Assistant Commissioner (ST)
Kancheepuram Assessment Circle,
C.T.Building,
First Floor,
Kancheepuram.
2. The Bank Manager Indian Overseas Bank
No.3BY121 Manapakkam Main
Road,Manapakkam,Kancheepuram 600 116

..Respondent(s)

Writ Petition filed under Article 226 of the Constitution of India to call for the records of the impugned Order dated 26.12.2025 in Form GST DRC-07 bearing Reference No.ZD3312254004025 along with its annexure in Petitioner's GSTIN 33BZSPS0311Q1ZV for the FY 2021-2022 passed by the 1st respondent and consequential impugned order of bank attachment in GSTIN/33BZSPS0311Q1ZV/2025-2026 dated 10.04.2026 and annexure in FORM GST DRC-13 issued by the 1st respondent to the 2nd respondent and quash the same.



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For Petitioner(s):

E.Sathiyaraj Elangovan
S.Elvin Niha

For Respondent(s):

Mr. G. Dhanamadhri, Government
Counsel for R1.

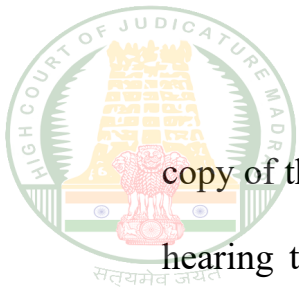
ORDER

Heard both sides.

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

3. The learned counsel appearing for the respondents 1 and 2 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 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 first 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.

This writ petition is disposed of accordingly. No costs. Connected miscellaneous petitions are closed.

29-05-2026

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

NSD/AY

To

The Assistant Commissioner (ST)
Kancheepuram Assessment Circle,
C.T.Building,
First Floor,
Kancheepuram.



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G.R.SWAMINATHAN J.

nsd/ay

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