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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29-05-2026

CORAM

THE HON'BLE MR JUSTICE G. R. SWAMINATHAN

Writ Petition No.20791 of 2026

and

W.M.P.Nos.22419 to 22421 of 2026

TVL MOHAMMED VELLA KADAI
represented by its Proprietor Mr.Shaffi Basheer Mohamed,
No.6-a, Basheer Ahamed,
Pasubathamman Kovil Street,
Tindivanam, Villupuram,
Tamil Nadu- 604 001.

..Petitioner

Vs

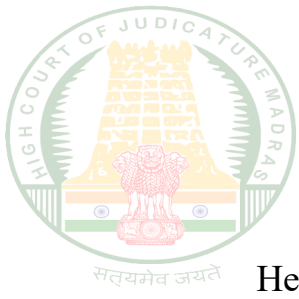
The Deputy State Tax Officer,
Tindivanam Assessment Circle,
Villuppuram,
Tamil Nadu-604 001.

..Respondent

Writ Petition filed under Article 226 of the Constitution of India, praying for issuance of Writ of Certiorarified Mandamus, calling for the records of the impugned order dated 29.12.2025 issued by the respondent in the FORM GST DRC 07 dated 29.12.2025 bearing Ref. No. ZD331225425891H and quash the same and consequently, direct the respondent to withdraw the DRC-13 proceedings dated 22.04.2026 issued to the banker of the petitioner in respect of the petitioner's Savings Bank Account bearing No.1231155000042468 held with Karur Vysya Bank, Tindivanam Branch.

For Petitioner : Mr.Vaidya Shanker D

For Respondent : Ms.G.Dhana Madhri
Government Counsel



ORDER

Heard both sides.

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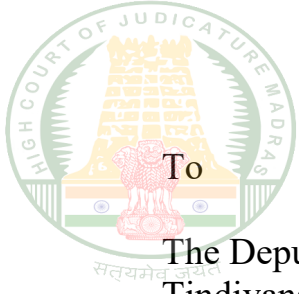
2.The petitioner suffered an *ex parte* order at the hands of the respondent. The order was passed on 29.12.2025. Appeal period has already expired. The petitioner is permitted to file an appeal within a period of thirty (30) days from the date of receipt of a copy of this order. The same shall be entertained without reference to limitation. Of course, the petitioner has to pay 25% of the disputed tax amount as pre-deposit. Upon the petitioner remitting 25% of the 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

The Deputy State Tax Officer,
Tindivanam Assessment Circle,
Villuppuram,
Tamil Nadu-604 001.

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G.R.SWAMINATHAN, J.

gm/maya

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