



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 21011 of 2026

&

WMP No.22705 of 2026

Sri Centhil Agencies
Rep. by its Proprietor,
Ramasubramanian Sankaranarayanan,
Having office at
84/2, Varadha Muthiappan Street, Chennai 01

..Petitioner(s)

Vs

1. The State Tax Officer
Mannady Assessment Circle,
No.32 Elephant Gate Bridge Road,
Chennai 03
2. The Branch Manager Canara Bank
P.B.No. 2019, 131, A N Street, George Town,
Chennai 79

..Respondent(s)

Prayer: This writ petition is filed under Article 226 of the Constitution of India praying for issuance of writ of Certiorarified Mandamus to call for the records, relating to the Impugned Order dated 26.12.2025 bearing Reference No. GST No. 33BAPPS1254N1Z7/2021-2022 along with Form GST DRC - 07 Dated 27.12.2025 Reference No. ZD331225411702W of the 1st Respondent and quash the same as being contrary to law and defective and direct the 1st Respondent to conduct a fresh proceeding according to the law.

For Petitioner(s): Mr.G.Gautham Ram Vittal
Vandana Parasuram

For Respondent(s): Ms.Amirta Poonkodi Dinakaran



Govt. Counsel (T) for R1

ORDER

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An order dated 26.12.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

2. Ms. Amirta Poonkodi Dinakaran, learned Government Counsel (Tax), accepts notice on behalf of the 1st respondent.

3. On perusal of the impugned order, it is evident that the tax proposal was confirmed because the petitioner did not file any written objection or attend the personal hearing. In view of the assertion that the petitioner could not participate in proceedings on account of not being aware of the same, the interest of justice warrants reconsideration subject to putting the petitioner on terms.

4. Learned counsel for the petitioner submits that about 89% of the tax demand under the impugned order was recovered pursuant to such order. This aspect is required to be verified.

5. Subject to verifying and confirming that about 89% of the tax demanded under the impugned order was recovered, the impugned order is set aside and the matter is remanded for reconsideration. After providing a



reasonable opportunity to the petitioner, the 1st respondent is directed to issue a fresh order within a period of three months from the date of verifying and confirming that 89% of the tax demand is recovered. Subject to verification and confirmation, the bank attachment shall stand raised.

6. This writ petition is disposed of on the above terms. Consequently, connected miscellaneous petition is closed. No costs.

11-06-2026

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

KAL

To

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SENTHILKUMAR RAMAMOORTHY, J.

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