



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 15-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 21392 of 2026

AND

WMP NO. 23162 OF 2026, WMP NO. 23163 OF 2026

Sree Nava Durga Transport
(Rep. by its Proprietor Chandrakanth)
No. 2/42, 1, B.K.N Colony, 2nd Street,
Thiruvottiyur, Chennai - 600 019.

..Petitioner(s)

Vs

1. Deputy State Tax Officer II
Thiruvottiyur Assessment Circle,
Integrated Commercial Taxes Building,
Second Floor, Room No.215,
Elephant Gate Bridge Road,
Vepery, Chennai – 600003.
2. Assistant Commissioner (ST)
Thiruvottiyur Assessment Circle ,
Integrated Commercial Taxes Building,
Second Floor, Room No.215,
Elephant Gate Bridge Road,
Vepery, Chennai – 600003.

..Respondent(s)

Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorarified Mandamus calling for the records relating to the detailed impugned order bearing GSTIN 33APYPC2550G1ZY/2021-22 dated 24.12.2025 passed by the 1st Respondent and quash the same and subsequently direct the 2nd Respondent to lift the bank attachment as the principles of natural justice.



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For Petitioner(s):

Mr.Anand K

For Respondent(s):

Mr.L.Gokulraj,
Government Counsel (Tax)

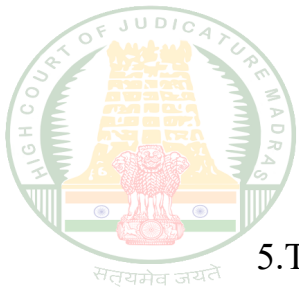
ORDER

An order dated 24.12.2025 is assailed in this writ petition on the ground of alleged breach of principles of natural justice.

2.Mr.L.Gokulraj, learned Government Counsel (Tax), accepts notice on behalf of the respondents.

3.The period of limitation for filing an appeal has expired. On instructions, learned counsel for the petitioner agrees to pay 25% of the disputed tax demand. An endorsement to that effect is made on the bundle.

4.Subject to the condition that the petitioner remits 25% of the disputed tax demand, as agreed to, within thirty days from the date of receipt of a copy of this order, the impugned order is set aside and the matter is remanded for re-consideration. Subject to fulfillment of the above condition, the Bank attachment will stand raised. After providing a reasonable opportunity to the petitioner, a fresh order shall be issued within three months from the date of remittance of 25% of the disputed tax demand.



5.The writ petition is disposed of on the above terms. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

15-06-2026

Index: No
Speaking order
Neutral Citation: No

MKN

To

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SENTHILKUMAR RAMAMOORTHY J.

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