IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18.06.2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 21889 of 2026
and
W.M.P. Nos.23733 and 23738 of 2026

Healthy Dairy Food Products,
Rep. by its Proprietor
Karuppaiah Suresh Gandhi,
No. 54, Rani Complex,
Ambedkar Nagar Bus Stop,
Kolathur, Chennai-600 099

..Petitioner

Vs

1. The Deputy Commercial Tax Officer-II
Surapattu Assessment Circle, Avadi Zone,
No.32, Integrated Commercial Taxes
Building, Elephant Gate Bridge road,
Chennai-600 003.

2. The Deputy Commissioner (ST) (FAC),
Surappattu Assessment circle, Avadi Zone,
No. 32, Integrated Commercial Taxes
Building, Elephant Gate Bridge Road,
Chennai-600 003.

..Respondents

Petition filed under Article 226 of the Constitution of India, praying for issuance of writ of certiorari to call for records in assessment orders issued by the 1st respondent in GSTIN 33DWLPS5264N3ZO, the reference no. ZD3312254097631 passed on 27.12.2025 and quash and revoke the bank attachment same as illegal, arbitrary and in violation of principles of natural justice, consequentially directing the respondent to consider on merits and pass a fresh order after affording an opportunity of being heard.

For Petitioner: Mr.R. Prabhakaran

For Respondents: Mr.R.Sethu Prabakaran,
Government Counsel (Tax)

ORDER

An order dated 27.12.2025 is assailed primarily on the ground of breach of principles of natural justice.

2. Mr.R.Sethu Prabakaran, learned Government Counsel (Tax), accepts notice for 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. 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. In view of the impugned order being set aside, the attachment of the bank account of the petitioner shall stand raised.

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.

18.06.2026

Index: Yes/No
Neutral Citation: Yes/No
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To

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SENTHILKUMAR RAMAMOORTHY, J.

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