IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 16-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 21659 of 2026
and
W.M.P. Nos.23450 and 23452 of 2026

Periyasamy Sudhakar
Proprietor, Tvl. L R Stores,
44-B, Brindavan Nagar,
3rd Main Road, Adambakkam,
Chennai, Tamil Nadu- 600 088.

..Petitioner

Vs

1. The Assistant Commissioner (ST),
   Nanganallur Assessment Circle,
   2nd Floor, Integrated Building for
   Registration and Commercial Taxes
   Department, Nandanam, Chennai- 35.

2. The State Tax Officer
   (also known as Commercial Tax Officer),
   Nanganallur Assessment Circle,
   Commercial Taxes and Registration
   Department (South Tower)
   Room No.224, II Floor,
   Nandanam, Chennai- 35.

3. The Zonal Manager,
   Axis Bank South Zonal Office (SZO),
   82, Aalim Centre, Dr. Radhakrishnan Salai,
   Mylapore, Chennai-04.

..Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus to call for the records on the files of the 2nd Respondent herein in GST / 33AZMPS4111K1Z8/2021-22 dated

30.12.2025, Order under Section 73 of the TNGST Act, 2017 and the summary of the order in Form GST DRC-07 both dated 30.12.2025 issued in Reference No. ZD331225440642P and consequential order passed by the 1st Respondent in GSTIN: 33AZMPS4111K1Z8/2021-04-01 to 2022-03-31 dated 30.04.2026 and quash the same and consequently direct the 1st respondent to lift the attachment of the petitioner's Bank Account associated with PAN Number: AZMPS4111K held by the petitioner in the 3rd Respondent bank.

For Petitioner:	Mr.Jayaprathap A N R
For R1 & R2:	Ms.Amirta Poonkodi Dinakaran, Government Counsel (Tax)

ORDER

An order dated 30.12.2025 and the consequential recovery proceedings dated 30.04.2026 are assailed on the ground of alleged breach of principles of natural justice.

2. Ms.Amirta Poonkodi Dinakaran, learned Government Counsel (Tax), accepts notice on behalf of respondents 1 & 2.

3. On perusal of the impugned order, it is clear that the period of limitation for filing an appeal has expired.

4. Learned counsel for the petitioner submits that 10% of the disputed tax demand was already remitted by the petitioner. On instructions, he submits that

the petitioner agrees to remit an additional 15% of the tax demand as a condition for remand. An endorsement to that effect is made on the bundle.

5. Subject to the condition that the petitioner remits 15% of the disputed tax demand, as agreed to, after giving credit to sums recovered earlier, 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 15% of the disputed tax demand. Subject to fulfilment of the above condition, the attachment, if any, of the bank account of the petitioner in the third respondent bank shall stand raised.

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

16-06-2026
(2/2)

Index: Yes/No
Neutral Citation: Yes/No
KJ

SENTHILKUMAR RAMAMOORTHY, J.

KJ

To

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