



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 22967 of 2026
and WMP.No.24882 of 2026**

J.M. Electricals
Represented by its Proprietor,
Jameel Ahamed, Son of Abdul Azeez,
No.15, Pallivasal Street, Avinashi Taluk,
Annur, Coimbatore-641 653.

..Petitioner

Vs

1. Deputy Commercial Tax Officer
Avinashi, Tiruppur.
2. Assistant Commissioner (ST)
Avinashi Assessment Circle,
Avinashi, Tiruppur.
3. The Branch Manager
Indian Bank, Vadakalur Branch,
No.1 133, Othimalai Road,
Kariyagoundanur, Vadakkalur,
Annur, Coimbatore-641 653.

..Respondents

Prayer : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus calling for the records relating to the order passed by the 1st respondent under in GST DRC-07 having Reference No. ZD331225351762J dated 23.12.2025 and the subsequent attachment proceedings bearing GSTIN: 33AIOPJ9360J1ZU/ 2021-2022 dated 30.03.2026 and quash the same and consequently direct the 3rd respondent to defreeze the petitioner current account bearing Account No.6493347027.



WEB COPY

WP No. 22967 of 2



For Petitioner:

Mr. K.S.Harish

For Respondents:

Ms. Amirta Poonkodi Dinakaran
Government Counsel (Tax) for R1 & R2

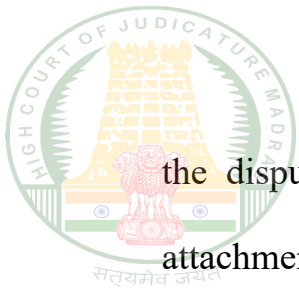
ORDER

An order dated 23.12.2025 and the consequential recovery notice dated 30.03.2026 are assailed in this writ petition 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. 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 as a condition for remand. 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. Subject to fulfilment of the above condition, the attachment, if any, of the bank account of the petitioner in relation to the impugned order in the third respondent bank shall stand raised.

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

25-06-2026

Index : Yes/No

Neutral Citation : Yes/No

KJ

To

1.The Deputy Commercial Tax Officer
Avinashi, Tiruppur.

2.Assistant Commissioner (ST)
Avinashi Assessment Circle,
Avinashi, Tiruppur.

3.The Branch Manager
Indian Bank, Vadakalur Branch,
No.1 133, Othimalai Road,
Kariyagoundanur, Vadakkalur,
Annur, Coimbatore-641 653.



WEB COPY

WP No. 22967 of 2



SENTHILKUMAR RAMAMOORTHY, J.

KJ

WP No. 22967 of 2026
and WMP.No.24882 of 2026

25-06-2026