



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24-06-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 22724 of 2026
and W.M.P.No.24645 of 2026**

New Maris Engineering
Represented by its proprietor,
Puthiyavinayagam Panchapandavar,
No.19, Arunachalam Road,
Chennai 600 093

..Petitioner(s)

Vs

Deputy State Tax officer -2
Sholinganallur Assessment Circle,
Station No 571 Integrated building for
Commercial Taxes and Registration Dept (South
Tower) Room No 241 2nd Floor,
Nandanam Chennai 600 035

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India
praying for the issuance of a Writ of Certiorarified Mandamus, to call for the
records relating to the Order under bearing DRC-07 Reference No.
ZD3312250993088 dated 06.12.2025 read with detailed order No. GSTIN
/33BAVPP7615Q1ZP/2021-22 dated 06.12.2025 passed by the respondent and
to quash the same as contrary to the provisions of law, violation of principles of
natural justice and unsustainable in law and give suitable direction to the
Respondent to lift the bank attachment and thus render justice.



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For Petitioner(s):

Mr.M.S. Krishnakumar

For Respondent(s):

Mr.R.Sethu Prabakaran,
Government Counsel (Tax)

ORDER

An order dated 06.12.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

2. Mr.R.Sethu Prabakaran, learned Government Counsel (Tax), accepts notice on behalf of the respondent.

3. On perusal of the impugned order, it is evident that such order was issued without hearing the petitioner. The writ petition has been filed after the period of limitation expired.

4. On instructions, learned counsel for the petitioner agrees to remit 25% of the disputed tax demand as a condition for remand. An endorsement to that effect has been made on the bundle.

5. Subject to the condition that the petitioner remits 25% of the disputed tax demand 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 bank attachment shall stand raised.

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

24-06-2026

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

To

Deputy State Tax officer -2
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SENTHILKUMAR RAMAMOORTHY, J.

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