



IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 25-06-2026**

CORAM

**THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY**

**WP No. 22890 of 2026  
and W.M.P.Nos.24789 & 24792 of 2026**

Tvl. Malar Agencies

Represented by its Partner, Mrs.R.Beulah Christy,  
No.65, Balaji Nagar Part II, Adambakkam,  
Chennai, Kancheepuram, Tamil Nadu-600 088

..Petitioner(s)

Vs

1. The Assistant Commissioner (ST) (FAC)  
Nanganallur Assessment Circle,  
2nd Floor, Room No.224,  
The Integrated Building for Commercial Taxes  
and Registration Department, (South tower),  
Nandanam, Chennai-600 035
2. The Zonal Manager, Axis Bank South Zonal  
Office SZO,82, Aalim Centre,  
Dr.Radhakrishnan Salai, Mylapore, Chennai.

..Respondent(s)

**PRAYER:** Writ Petition filed under Article 226 of The Constitution of India

praying for the issuance of a Writ of Certiorarified Mandamus, call for the records on the files of the 1st Respondent herein in GSTIN/33ABHFM4387J1ZX/2021-22 dated 18.12.2025, Order under section 73 of the TNGST Act, 2017 and the summary of the order in Form GST DRC-07 both dated 18.12.2025 issued in Reference No. ZD331225285061Q and consequential order passed in GSTIN.33ABHFM4387J1ZX/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 petitioners Bank Accounts associated with PAN Numbers AEOPJ1046F and AOBPB3381C held by the petitioner in the 2nd respondent bank.

For Petitioner(s): Mr.A.N.R. Jayaprathap

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

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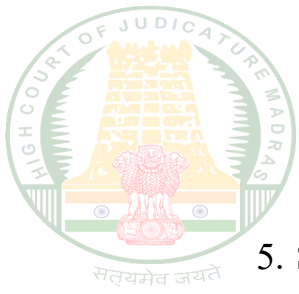
### **ORDER**

An order dated 18.12.2025 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 respondents.

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.



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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 petitions are closed. There shall be no order as to costs.

**25-06-2026**

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

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**To**

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Building for Commercial Taxes and  
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**SENTHILKUMAR RAMAMOORTHY, J.**

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