



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 02-07-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 23678 of 2026
and W.M.P.No.25643 of 2026**

Tvl. RK Technology
(GSTIN- 33ABJPU5028L1ZA),
rep by proprietor Subramani Umadevi ,
Office at Ground floor Y-109,
North of Perur, Kumarapalayam village Perur,
Coimbatore 641010

..Petitioner(s)

Vs

1. The Deputy State tax officer 2
Perur circle, coimbatore
2. The Deputy Commercial tax officer
Perur Coimbatore I

..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 pertaining to the order dated 15.11.2025 in GSTIN
33ABJPU5028L1ZA /2021-22 passed by 1st respondent, and the consequential
Order dated 15.11.2025 in Reference No. ZD3311252689752 (Form-DRC -07)
passed by the 2nd respondent, and quash the same, and consequentially direct
the respondents to de-freeze the bank account bearing Account No.
65723070000476, Canara Bank, Perur Branch.



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WP No. 23678 of 2



For Petitioner(s):

Mr.K Sathish Kumar

For Respondent(s):

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

ORDER

An order dated 15.11.2025 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.

02-07-2026

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

1. The Deputy State tax officer 2
Perur circle, coimbatore
2. The Deputy Commercial tax officer
Perur Coimbatore I



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WP No. 23678 of 2



SENTHILKUMAR RAMAMOORTHY, J.

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