IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01-07-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 23466 of 2026
and W.M.P.Nos.25458 & 25459 of 2026

Ganapathy Coirs
Rep. by its Proprietor Karthika Divi
No.14/162-4,Avangalaipalayam, Nallroad,
Kangeyan,Tiruppur-638701

..Petitioner(s)

Vs

The Assistant Commissioner (ST)(FAC)
Kangeyam Assessment Circle,
Tiruppur Road, Kangeyam,
Tiruppur District.

..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 in impugned assessment order passed in GSTIN 33FYKPK8067C1Z9/ 2021-2022 Dated 26.12.2025, and notice of attachment in form GST DRC-13 dated 30.04.2026 issued by the respondent herein and quash the same as illegal and consequently direct the respondent to lift the attachment of the petitioners bank accounts and to provide relied upon documents in show cause notice dated 26.09.2025.

For Petitioner(s): Mr.V.Janarthanan

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

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ORDER

An order dated 26.12.2025 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.

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.

01-07-2026

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

To

The Assistant Commissioner (ST)(FAC)
Kangeyam Assessment Circle,
Tiruppur Road, Kangeyam,
Tiruppur District.

SENTHILKUMAR RAMAMOORTHY, J.

RNA

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