IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 23111 of 2026
and W.M.P.Nos.25042 & 25046 & 25049 of 2026

Archana, Sole Proprietor of M S Pharmaceuticals , Aged 41 years, 2A, 3rd Floor, Mettukuppam Road, Maduravoyal, Chennai - 600095

..Petitioner(s)

Vs

1. The Assistant Commissioner, Vanagaram Assessment Circle, Integrated GST Building, No.4/109, Chennai -Bangalore, Highways, Varadharajapuram, Nazarathpet, Poonamallee, Chennai-600 123

2. The Officer In Charge, Citi Bank, Chennai Branch, ICG-TSS Operations1st Floor, No.163, Anna Salai, Chennai - 600002

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus, calling for the records in order bearing Reference No ZD331225329864B dated 22.12.2025 u/s.73 of the TNGST Act, 2017 along with a summary of the order dated 22.12.2025 in Reference No. ZD331225329864B on the file of the 1st Respondent relating to F.Y.2021-22 and its consequential notice in Form GST DRC-13 dated 20.04.2026 issued by the 1st Respondent to the 2nd Respondent and quash the same and further direct the 2nd Respondent herein to lift the bank attachment notice in the form GST DRC-13 dated 20.04.2026 in Account Number D040000713159018.

For Petitioner(s): Ms.I.Dinesh
for Ms.Janani N

For Respondent(s): Ms.G.Dhana Madhri,
Government Counsel (Tax) for R1

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ORDER

An order dated 22.12.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

2. Ms.G.Dhana Madhri, learned Government Counsel (Tax), accepts notice on behalf of the first 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. Learned counsel for the petitioner submits that some recoveries were made pursuant to the impugned order. Subject to giving credit thereto, he submits that 25% of the disputed tax demand would be remitted in the aggregate. An endorsement to that effect has been made on the bundle.

5. Subject to verifying and confirming recoveries made earlier and subject further to the remittance of the 25% of the disputed tax demand in the aggregate 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 in the aggregate. 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.

30-06-2026

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

1. The Assistant Commissioner, Vanagaram Assessment Circle, Integrated GST Building, No.4/109, Chennai -Bangalore, Highways, Varadharajapuram, Nazarathpet, Poonamallee, Chennai-600 123

2. The Officer In Charge, Citi Bank, Chennai Branch, ICG-TSS Operations1st Floor, No.163, Anna Salai, Chennai - 600002

SENTHILKUMAR RAMAMOORTHY, J.

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