



W.P(MD)No.15179 of 2026

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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Dated: 05.06.2026

CORAM

**THE HONOURABLE MR JUSTICE D.BHARATHA
CHAKRAVARTHY**

**W.P(MD)No.15179 of 2026
and
W.M.P(MD)No.11365 of 2026**

M/s. Raamdev Logistics
Represented by its Proprietor Venkatesh,
S/o. Ramaiya,
Door No. 176 C, Ii-Floor,
Palai Road,
Thootukudi - 628 003,
Thootukudi District.

... Petitioner(s)

- Vs. -

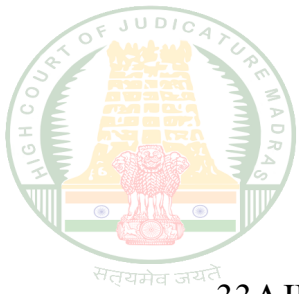
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1. The State Tax Officer Tuticorin-Iii Circle,
Thoothukudi-District.

2.The Deputy Commissioner (Gst Appeals) (State Tax),
Tirunelveli,
Tirunelveli District.

... Respondent(s)

Prayer: Writ Petition is filed under Article 226 of the Constitution of India, praying this Court Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of CERTIORARIFIRD MANDAMUS, to call for the records pertaining to the impugned order passed by the 1st respondent in GSTIN



W.P(MD)No.15179 of 2026

WEB COPY

33AJFPV4357B1ZB/2021-2022 dated 22.12.2025, and set-aside the same and consequently direct the respondents to defreeze/remove the attachment of the petitioners bank account in HDFC Bank Ltd, North Car Street, Tuticorin and pass such further or other orders as this Honble Court may deem fit and proper in the circumstances of the case and thus render justice.

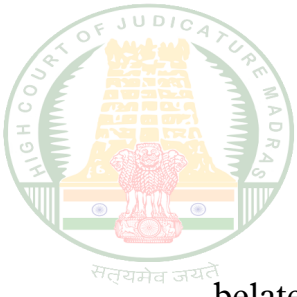
For Petitioner	:Mr.J.Jeyakumaran
For Respondent	:Mr.R.Parthiban, Government Standing Counsel

ORDER

This writ petition is filed challenging the impugned order dated 22.12.2025.

2.The learned counsel for the petitioner would mainly impugned the order on the ground of principles of natural justice and non availing of opportunity.

3.Upon hearing the learned Government Standing Counsel and perusing the records, it can be seen that in this case, even though showcase notice was issued on 10.07.2025, immediately thereof the petitioner did not file a reply and after the personal hearing, notices were issued on 03.10.2025 and 25.10.2025 and 21.11.2025. Reply was filed



W.P(MD)No.15179 of 2026

WEB COPY

belatedly on 19.12.2025. However, the petitioner could not avail of the personal hearing opportunities, even though the delay is on the part of the petitioner.

4.Considering the submissions made relating to the merits of the discrepancies and the overall facts and circumstances of the case, I am of the view that an opportunity can be granted to the petitioner, however, on condition to deposit 25% of the disputed tax amount.

5.In view thereof, this writ petition is ordered on the following terms:

(i)Within four weeks from the date of receipt of the web copy of the order, the petitioner shall deposit 25% of the disputed tax amount.

(ii)Upon such deposit, the impugned order dated 22.12.2025 shall stand set aside and the matter shall stand remanded back to the file of the first respondent.

(iii)The petitioner will also be entitled to file such additional reply and documents, it is for this first responder to consider the matter afresh and pass orders in accordance with law.



W.P(MD)No.15179 of 2026

WEB COPY

(iv) In view of the assessment order itself being set aside, freezing of the bank account shall stand raised upon the deposit of 25% of the amount as ordered supra.

(v) No costs. Consequently, connected miscellaneous petition is closed.

05.06.2026

NCC: Yes/No
Ns

To

1. The State Tax Officer Tuticorin-III Circle,
Thoothukudi-District.

2. The Deputy Commissioner (GST Appeals) (State Tax),
Tirunelveli,
Tirunelveli District.



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W.P(MD)No.15179 of 2026

D.BHARATHA CHAKRAVARTHY, J.

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