



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 10.06.2026

WEB COPY

CORAM

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

**W.P(MD)No.15586 of 2026
and
W.M.P(MD)Nos.11685 and 11687 of 2026**

Tvl Srie Kumaran Drugs
Rep by Its. Proprietor, M.Tamilselvi,
D/o. Manoharan,
No.18/1, 7th Main Road,
Srinivasan Nagar,
Vayaloor Main Road,
Srinivasa Nagar,
Tiruchir

... Petitioner(s)

- Vs. -

1.The Assistant Commissioner (St),
Woraiyur Assessment Circle,
Trichy-18

2.The Branch Manager
State Bank of India,
Srinivasa Nagar,
No.9, Vayalur Road,
Trichy-620 017

... 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 Certiorarified Mandamus, calling for the records pertaining to the impugned order passed by the 1st



respondent in GSTIN 33BCIPT4771L1Z1/2021-2022 dated 09.12.2025 and quash the same and further directing the 1st respondent to release the bank account of the petitioner bearing account number 36464840605 with the 2nd respondent bank 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.T.Bashyam
For Respondent :Mr.P.Sudarkodi Nachiyar
Government Standing Counsel

ORDER

This writ petition is filed challenging the impugned order dated 09.12.2025.

2.Upon perusal of the impugned orders, it can be seen that the petitioner did not avail the opportunity, when the show cause notice is uploaded and the final order was passed. Accordingly, the impugned ex-parte orders came to be passed.

3.I have heard the learned counsel for the petitioner and the learned Government Standing Counsel appearing for the respondent.

4.This Court, takes into account the said submission, is of the view that one more opportunity can be granted to the petitioner, however, on condition to pay 25% of the disputed tax amount. This writ petition is



ordered on the following terms:

(i) Within a period of four weeks from the date of receipt of web copy of the order, the petitioner shall deposit 25% of the disputed tax amount with the respondent, without waiting for a certified copy of the order.

(ii) Upon such deposit, the impugned order dated 09.11.2025 shall stand set aside, and the matter shall stand remanded back to the file of the respondent.

(iii) The assessee shall appear before the respondent without fail and submit their reply and documents in support of their claim, and it is for the respondent to consider the matter afresh and pass orders in accordance with law.

(iv) Since the impugned order of assessment is set aside, any attachment of the bank account made pursuant to the impugned order shall be raised.

(v) No costs. Consequently, connected miscellaneous petitions are closed.

10.06.2026

NCC:Yes/No
Ns



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D.BHARATHA CHAKRAVARTHY, J.

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