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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 11.06.2026

CORAM

THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.15857 of 2026
and
W.M.P(MD)No.11882 of 2026

Buvaneshwaran ... Petitioner

Vs.

1. The State Tax Officer,
   Karur-2,
   Karur.

2. The Assistant Commissioner (ST),
   Karur – 2,
   Assessment Circle,
   1st Floor,
   Commercial Taxes Building,
   North Pradhakshanam Road,
   Karur - 639 001.

3. The Commercial Tax Officer,
   Karur 2,
   Karur.

4. The Branch Manager,
   Axis Bank,
   Karur District. ...Respondents

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Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, to call for the records pertaining to the impugned order passed by 2nd respondent in demand ID ZD331225439163O dated 26.02.2026 for a sum of Rs. 1,00,476/- having G.S.T.I.N. 33AAQFN1616B1ZO/2021-2022 and quash the same and consequently direct the 4th respondent to defreeze/remove the attachment of the petitioners bank account 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.M.Rajeshwari
For Respondents	: Mr.S.Vashik Ali Government Standing Counsel

ORDER

The writ petition is filed challenging the impugned order dated 26.02.2026.

2. Heard Mr.M.Rajeswari, learned counsel appearing for the petitioner and Mr.S.Vashik Ali, learned Government Standing Counsel,, who takes notice on behalf of the respondent.

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3. By the said order, recovery of the arrears allegedly due from the petitioner pursuant to the assessment order dated 30.12.2025 has been initiated. Consequently, the petitioner's bank account has been directed to be frozen, and steps have been taken to attach the petitioner's other properties.

4. The learned counsel appearing for the petitioner submitted that the petitioner had already closed down its business on account of continuous losses. It is further submitted that the assessment order dated 30.12.2025 is a non-speaking order, and that only the summary thereof has been uploaded, without any detailed speaking order having been passed. Owing to the closure of the business, the petitioner was also unable to avail itself of the opportunity to respond when the show cause notice was issued.

5. The learned Government Standing Counsel is not in a position to controvert the submission made by the learned counsel for the petitioner that no detailed speaking assessment order was passed or uploaded.

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6. In the above circumstances, I am of the view that the petitioner deserves an opportunity, subject to the condition that 25% of the disputed tax amount is paid. Accordingly, such opportunity is granted to the petitioner on the condition that the petitioner remits 25% of the disputed tax amount.

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

i. Within four weeks of receiving the web copy of the order, the petitioner shall deposit 25% of the disputed tax alone with the respondent, without waiting for a certified copy of the order.

ii. Upon such deposit, the the order of assessment dated 30.12.2025 and the consequential impugned order dated 26.02.2026 shall stand set aside, and the matter shall stand remanded back to the file of the 1st respondent.

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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 stand raised.

v. No costs. Consequently the connected miscellaneous petition shall stand closed.

11.06.2026
(2/2)

Neutral Citation: No
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D.BHARATHA CHAKRAVARTHY, J.

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