

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04-06-2026

CORAM

WEB COPY

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 18117 of 2026
and WMP.Nos.19479 & 19481 of 2026**

Astromar Logistics Private Limited
Rep by its Director Arun V
19/, 7 Part, 19/8A Part, 20/1A Part and 218/1A
Part, No.SG 22 and 23at Survey Nos. 209/4
Part,209/6B Part, J. Matadee FTWZ Co developed
by Cella Warehousing Pvt Ltd,
Mannur Village,Sriperumbudur Taluk,
Mannur,Kancheepuram 602105.

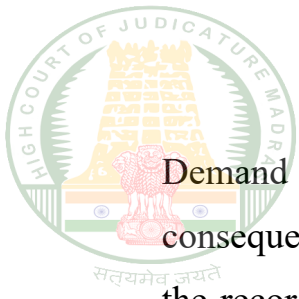
..Petitioner

Vs

1. State Tax Officer
Sriperumbudur Assessment Circle,
Room No. 12, at No. 4/109 Ground Floor,
Bangalore Chennai Highway ,
Varadarajapuram,
Integrated Commercial taxes Building,
Nazrethpet, Chennai 123.
2. The Bank Manager,
Kotak Mahindra Bank,
Tambu Chetty Street,
Chennai 600001.

..Respondents

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 of the Impugned Order of the 1st Respondent in GSTIN/33AARCA42027D2ZY/ 2021-2022 dated 04.12.2025 along with Summary of the Order in Reference No. ZD3312250828863 dated 05.12.2025 and the Consequential Impugned Proceeding in FORM GST DRC-13 with the



Demand ID : ZD3312250828863 dated 18.03.2026 and quash the same and consequently direct the Respondent to raise the bank attachment and to entertain the records, documents and reply from the Petitioner and then pass order after affording a personal hearing to the Petitioner.

For Petitioner: Mr. M.Hariharan

For R1: Ms. Amirta Poonkodi Dinakaran
Government Counsel (Tax)

ORDER

An order dated 04.12.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

2. Ms.Amirta Poonkodi Dinakaran, 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.

4. On instructions, learned counsel for the petitioner agrees to remit 10% 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 10% of the disputed tax demand, as agreed to, 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 10% of the disputed tax demand. In view of the impugned order being set aside, the attachment, if any, of the bank account of the petitioner in the second respondent bank shall stand raised.

6. The Writ Petition is disposed of on the above terms. Consequently, connected Miscellaneous Petitions are closed. There shall be no order as to costs.

04-06-2026

Index: Yes/No

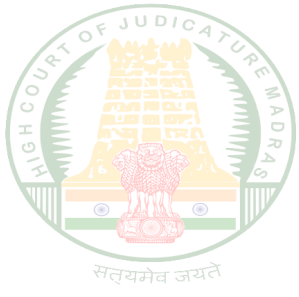
Neutral Citation: Yes/No

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To

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2. The Bank Manager,
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WP No. 18117 of 2



SENTHILKUMAR RAMAMOORTHY, J.

KJ

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