IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 19077 of 2026
and W.M.P.Nos.20352 & 20354 of 2026

Tenure Holidays
Rep by Partner K Fathima Zahra,
75, Office No 53, 3rd Floor,
Om Sai Ram Plaza,
Thambu Chetty Street,
Mannady, Chennai,
Tamil Nadu 600001.

..Petitioner(s)

Vs

The State Tax Officer,
Muthialpaet Assessment Circle,
Room No.317, 3rd Floor,
Integrated Commercial Tax Building,
Elephant Gate Bridge Road,
Chennai-600 003

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus, call for records of the Assessment Order in 33AAKFT0148E2ZG/2018-2019 Dated 04.01.2024 (Impugned Order) issued by the respondent and quash the same as illegal and arbitrary and direct the respondent to remove the Bank attachment notice Rv. No. 201/2025/A2 dated 26.02.2026 and direct to remand back the matter to the respondent.

For Petitioner(s): M/s. A. Dhamodaran

For Respondent(s): Ms.Amirta Poonkodi Dinakaran,
Government Counsel (Tax)

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ORDER

The petitioner's GST registration was cancelled for non filing of returns on 10.10.2019. Pursuant to show cause notice dated 04.08.2023, the impugned assessment order was issued.

2. Learned counsel for the petitioner submits that the petitioner had no reason to check the portal four years after the cancellation of the GST registration.

3. Ms.Amirta Poonkodi Dinakaran, learned Government Counsel (Tax), accepts notice on behalf of the respondent. She submits that the petitioner should have provided an alternative address for communication at the time of cancellation.

4. Given that the petitioner's GST registration was cancelled in 2019, it is not reasonable to expect the petitioner to access the portal four or five years later.

5. On instructions, learned counsel for the petitioner submits that the petitioner agrees to remit 25% of the disputed tax demand as a condition for

remand. An endorsement to that effect has been made on the bundle.

6. Subject to the condition that the petitioner remits 25% of the disputed tax demand 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. Subject to fulfilment of the above condition, the bank attachment shall stand raised.

7. 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.

10-06-2026

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

To

The State Tax Officer,
Muthialpaet Assessment Circle,
Room No.317, 3rd Floor,
Integrated Commercial Tax Building,
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SENTHILKUMAR RAMAMOORTHY, J.

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