



IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 02-06-2026**

CORAM

WEB COPY

**THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY**

**WP No. 17428 of 2026**

**and WMP.Nos.18691, 18693 & 18694 of 2026**

S.M. NETWORK Represented by its Proprietor  
MR.RAJARATHINAM PRABHAKARAN  
No.468, First Floor, Sri Ram Complex, Ponneri,  
Thiruvottiyur High Road, Minjur,  
Tamil Nadu 601 203.

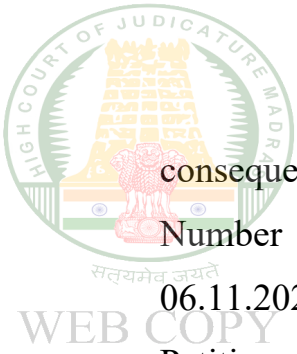
..Petitioner

Vs

1. The Deputy State Tax Officer (Formerly known as Deputy Commercial Tax Officer )  
Ponneri Assessment Circle  
1st Floor, Room No.107, Survey No.1275/3,  
Integrated Commercial Taxes Building (North Division), No.32, Elephant Gate Bridge Road,  
Vepery, Chennai – 600003.
2. The Assistant Commissioner (ST) (FAC)  
Ponneri Assessment Circle  
1st Floor, Room No. 107,  
Integrated Building for Commercial Taxes,  
No. 32, Elephant Gate Bridge Road,  
(off Wall Tax Road) Vepery, Chennai- 600 003.
3. The Branch Manager, Union Bank of India,  
Tyson Complex, Opp Police Station,  
Minjur- 601 203.

..Respondents

**Prayer** : Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari calling for records pursuant to the impugned order passed by the 1st Respondent in Reference Number ZD 330 625 229 1140/dated 21.06.2025 and to quash the same as contrary to law,



consequently direct the 2nd Respondent to DE - freeze the bank account Number 520 101 064 550 059 by attachment notices in DRC-13 dated 06.11.2025 and bank account associated with the PAN AQF PP4 334D of the Petitioner.

For Petitioner: Mr. Panneerselvam K

For R1 & R2: Ms. Amirta Poonkodi Dinakaran  
Government Counsel (Tax)

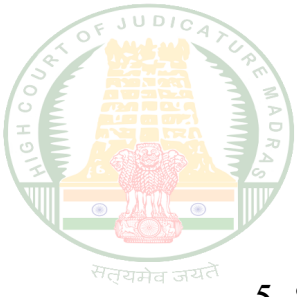
### **ORDER**

An order dated 21.06.2025 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 respondents 1 & 2.

3. On perusal of the impugned order, it is evident that the tax proposal was confirmed because the petitioner did not file any written objection or attend the personal hearing. In view of the assertion that the petitioner could not participate in proceedings on account of not being aware of the same, the interest of justice warrants reconsideration subject to putting the petitioner on terms.

4. On instructions, learned counsel for the petitioner agrees to pay 25% of the disputed tax demand. An endorsement to that effect is made on the bundle.



WEB COPY

5. Subject to the condition that the petitioner remits 25% 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 25% 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 third 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.

**02-06-2026**

Index : Yes/No

Neutral Citation : Yes/No

KJ



**SENTHILKUMAR RAMAMOORTHY, J.**

**KJ**

WEB COPY

To

1.The Deputy State Tax Officer  
(Formerly known as Deputy Commercial Tax Officer )  
Ponneri Assessment Circle  
1st Floor, Room No.107, Survey No.1275/3,  
Integrated Commercial Taxes Building (North Division),  
No.32, Elephant Gate Bridge Road,  
Vepey, Chennai – 600003.

2.The Assistant Commissioner (ST) (FAC)  
Ponneri Assessment Circle  
1st Floor, Room No. 107,  
Integrated Building for Commercial Taxes,  
No. 32, Elephant Gate Bridge Road,  
(off Wall Tax Road) Vepey, Chennai- 600 003.

WP No. 17428 of 2026  
and WMP.Nos.18691, 18693 & 18694 of 2026

02-06-2026