



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08-06-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 18900 of 2026
and W.M.P.Nos.20197, 20199 & 20202 of 2026**

Balamurugan Traders
Rep. by its Proprietor Mr.T.S.Ragavendrakumar
No.4/8, Mettukuppam Road, Vel Nagar,
Maduravoyal, Chennai 600 095.

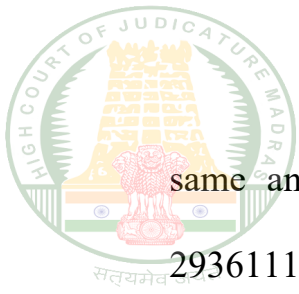
..Petitioner(s)

Vs

1. The Assistant Commissioner (ST),
Vanagaram Assessment Circle
Integrated Building
No.4/109, Chennai Bangalore High Road,
Nazarathpettai, Poonamallee
Chennai 600123.
2. The Branch Manager,
Union Bank of India
MMDA Colony, 5 6 Tamilar Street,
Padmanabha Nagar Main Road,
Choolaimedu, Chennai 600094.

..Respondent(s)

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorari, to call for the records of impugned Order dated 03.12.2025 in Form GST DRC-07 bearing reference No. ZD331225038934E together with its annexure passed by the 1st Respondent in Petitioners GSTIN 33CWOPR6808R1ZH for the FY 2021-22 and quash the



same and consequently raise the attachment of Petitioners Bank A/c. No. 293611100001006 with the 2nd Respondent.

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For Petitioner(s): Mr.R.Anish Kumar

For Respondent(s): Mr.L.Gokulraj,
Government Counsel (Tax)

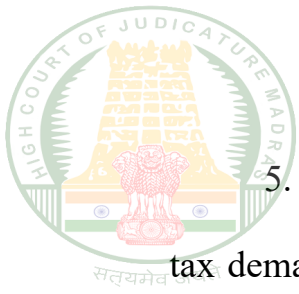
ORDER

An order dated 03.12.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

2. Mr.L.Gokulraj, learned Government Counsel (Tax), accepts notice on behalf of the respondents.

3. On perusal of the impugned order, it is evident that such order was issued without hearing the petitioner. The writ petition has been filed after the period of limitation for filing a statutory appeal expired.

4. On instructions, learned counsel for 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.



5. 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, pursuant to the impugned order the bank attachment 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.

08-06-2026

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

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Vanagaram Assessment Circle
Integrated Building, No.4/109, Chennai
Bangalore High Road, Nazarathpettai,
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SENTHILKUMAR RAMAMOORTHY, J.

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