

W.P(MD)No.8200 of 2026

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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 27-03-2026

CORAM

THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.8200 of 2026

and

W.M.P(MD)Nos.6686 and 6687 of 2026

Tvl. City Union Bank Limited,
Represented by its Executive Director,
V. Ramesh,
No.24-B, Narayana Gandhi Nagar,
Sri Nagar Colony, Kumbakonam,
Thanjavur,
Tamil Nadu - 612 001.

... Petitioner(s)

Vs

1. The Commercial Tax Officer,
Kumbakonam (Town),
Thanjavur, Thiruvarur,
Tamil Nadu - 612 001.
2. The Assistant Commissioner (ST) (FAC),
Kumbakonam (Town) Assessment Circle,
Anna Nagar, Kumbakonam,
Tamil Nadu - 612 001.

... Respondent(s)



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For Petitioner(s):

Mr.R.Sandeep Bagnar

For R1 and R2:

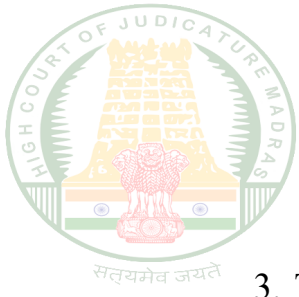
Mr.R.Suresh Kumar
Additional Government Pleader

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of CERTIORARI, to call for the records in impugned order bearing reference No. ZD331225464830I dated 31.12.2025 for the financial year 2021-2022 on the file of the 1st respondent, along with detailed order No. GSTIN - 33AAACC1287E2Z3/2021-22 dated 31.12.2025 issued under section 73 of the CGST Act on the file of the 2nd Respondent and quash the same 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.

ORDER

Mr.R.Suresh Kumar, learned Additional Government Pleader takes notice on behalf of the respondents.

2. Issue notice of motion returnable by 27.04.2026. Private notice is also permitted.



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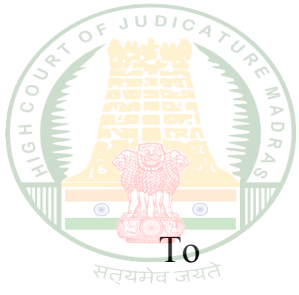
3. The learned counsel appearing on behalf of the petitioner would submit that on the face of it, it can be seen that the transactions carried out by the petitioner Bank is with its customers and not with any related person. In view thereof, the same cannot come within the purview of corporate guarantee.

4. Considering the *prima facie* case made out by the learned counsel for the petitioner, there shall be an order of interim stay till 27.04.2026.

5. Post the matter on 27.04.2026. Meanwhile, the respondents are directed to file a counter, if any by then.

27.03.2026

rgm



To

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Kumbakonam (Town),
Thanjavur, Thiruvarur,
Tamil Nadu - 612 001.
2. The Assistant Commissioner (ST) (FAC),
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