



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06-07-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 24009 of 2026
and WMP.Nos.26110 & 26112 of 2026**

Tvl Kamala Enterprises
Rep by its Proprietor Mr Umaramji Parasmal
5/330, Pillaiyar Kovil Street, Okkiyampet
Thoraipakkam, Chennai – 97.

..Petitioner

Vs

1. The Assistant Commissioner
Sholinganallur assessment circle,
Room No.240, Integrated Registration and
Commercial taxes Department, Nandanam,
Chennai-600 035.

2. The Branch Manager
Kotak Mahindra Bank
Chennai 600 100.

..Respondents

Prayer : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari calling for the records on the files of the 1st Respondent in proceedings in GSTIN 33ATOPP6858LIZT/ 2021-22 dated 02.12.2025 and quash the same as illegal, invalid, without authority of law, and in violation of the principles of proper natural in the justice.

For Petitioner:

Mr. Vijayakumar D

For R1:

Ms. Amirta Poonkodi Dinakaran
Government Counsel (Tax)



ORDER

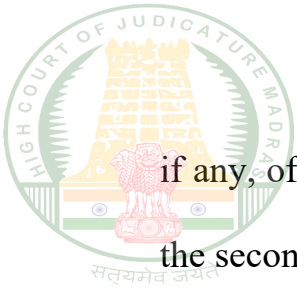
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An order dated 02.12.2025 is assailed in this writ petition on the ground of alleged breach of principles of natural justice.

2. Ms. Amirta Poonkodi Dinakaran, learned Government Counsel (Tax), accepts notice on behalf of the first respondent.

3. The period of limitation for filing an appeal has expired. Learned counsel for the petitioner submits that a sum of Rs.3,75,713.78 was debited from the bank account of the petitioner. He relies upon communication dated 02.06.2026 from the Kotak Mahindra Bank in this regard. An endorsement has been made on the bundle to that effect. This aspect is required to be verified and confirmed.

4. Subject to verifying and confirming that not less than 25% of the disputed tax demand was recovered, the impugned order is set aside. Consequently, the matter is remanded to the first respondent for re-consideration. After providing a reasonable opportunity to the petitioner, a fresh order shall be issued within three months from the date of receipt of a copy of this order. Subject to fulfilment of the above condition, the attachment,



if any, of the bank account of the petitioner in relation to the impugned order in the second respondent bank shall stand raised.

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5. The writ petition is disposed of on the above terms without any order as to costs. Consequently, connected miscellaneous petitions are closed.

06-07-2026

Index : Yes/No

Neutral Citation : Yes/No

KJ

To

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SENTHILKUMAR RAMAMOORTHY, J.

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