



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09-07-2026

WEB COPY

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 24588 of 2026
and W.M.P.Nos.26823 & 26825 of 2026**

M/S.Ruah Trading Company
Rep. by its partner MR.K.E.Anand Babu, No. 11,
K.E.P. Garden, Varalakshmi Nagar main
Road, Maduravoyal, Chennai,
Tamil Nadu - 600095.

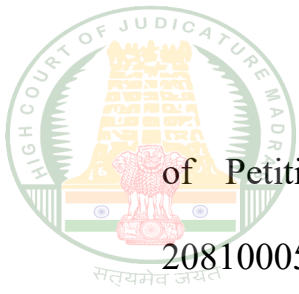
..Petitioner(s)

Vs

1. The Assistant Commissioner (ST), Vanagaram
Assessment Circle, Integrated GST Building,
No.4/109, chennai - bangalore highways,
varadharajapuram, nazarathpet,
chennai – 600123.
2. The Branch Manager, Tamil Nadu Mercantile
Bank, Maduravoyal Branch,
Ground Floor, 4/B6, East, Ammayapan St,
MMDA Colony, Maduravoyal,
Chennai - 600095.

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India
praying for the issuance of a Writ of Certiorari, To call for the records of
impugned Order dated 15.12.2025 in Form GST DRC-07 bearing Reference
No. ZD331225208647H along with its annexure passed by the 1st Respondent
in Petitioner's GSTIN 33AAUFR5440F1Z2 for the FY 2021-22 and quash the
same to the extent it confirms the demand and consequently raise the attachment



of Petitioner's Partner Mr.K.E.Anand Babus personal bank A/c. No.
208100050311202 with the 2nd Respondent.

WEB COPY

For Petitioner(s): Mr.R Anish Kumar

For Respondent(s): Ms.G.Dhana Madhri,
Government Counsel (Tax) for R1

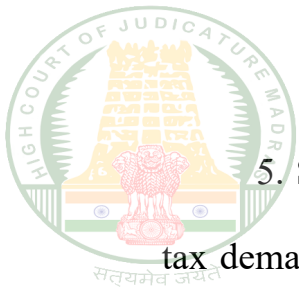
ORDER

An order dated 15.12.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

2. Ms.G.Dhana Madhri, learned Government Counsel (Tax), accepts notice on behalf of the first respondent.

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 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, the bank attachment shall stand raised.

6. 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.

09-07-2026

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

RNA

To

1. The Assistant Commissioner (ST), Vanagaram
Assessment Circle, Integrated GST Building,
No.4/109, chennai - bangalore highways,
varadharajapuram, nazarathpet,
chennai – 600123.
2. The Branch Manager, Tamil Nadu Mercantile
Bank, Maduravoyal Branch,
Ground Floor, 4/B6, East, Ammayapan St,
MMDA Colony, Maduravoyal,
Chennai - 600095.



WEB COPY

WP No. 24588 of 2



SENTHILKUMAR RAMAMOORTHY, J.

RNA

**WP No. 24588 of 2026
and W.M.P.Nos.26823 & 26825 of 2026**

09-07-2026