



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 16-07-2026

CORAM

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 25414 of 2026
and WMP.Nos.27705 & 27707 of 2026**

Grace Logistics
Represented by its Partner,
Mr.Govindasamy Ethiraj,
No.3, Vasantham Nagar,
College Road, Tiruppur- 641 603.

..Petitioner

Vs

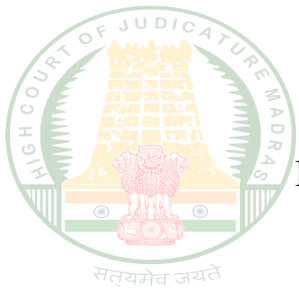
1. The Assistant Commissioner (ST),
North-1 Circle, Tiruppur.
2. The Branch Manager
Kotak Mahindra Bank Ltd.,
Coimbatore-Trichy Road Branch,1603,
Ground Floor, Bmh Srinivas Trichy Road,
Coimbatore- 64101.

..Respondents

Prayer: Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus calling for the records with respect to the Impugned Order vide Ref.No.ZD331225127307P dated 09.12.2025 passed under Section 73 along with summary of the Order under FORM GST DRC-07 and also the proceedings vide GSTIN: 33AAKFG3422G1ZR dated 09.12.2025 passed by the 1st Respondent and quash the same and consequently direct the 2nd Respondent to defreeze the Petitioner's Bank Account bearing A/c.No.3946086992.

For Petitioner:

Ms. Gayathri Vasudevan



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For R1:

Mr. R. Sethu Prabakaran
Government Counsel (Tax)

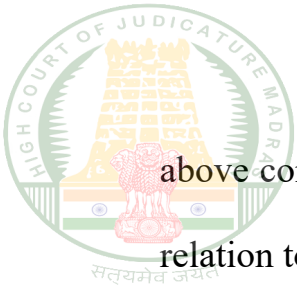
ORDER

An order dated 09.12.2025 is assailed in this writ petition on the ground of alleged breach of principles of natural justice.

2. Mr. R.Sethu Prabakaran, learned Government Counsel (Tax), accepts notice on behalf of the first respondent.

3. The period of limitation for filing an appeal has expired. On instructions, learned counsel for the petitioner agrees to pay 50% of the disputed tax demand as a condition for remand. An endorsement to that effect is made on the bundle.

4. Subject to the condition that the petitioner remits 50% 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 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 remittance of 50% of the disputed tax demand. 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. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

16-07-2026

Index : Yes/No

Neutral Citation : Yes/No

KJ

To

1. The Assistant Commissioner (ST),
North-1 Circle, Tiruppur.
2. The Branch Manager
Kotak Mahindra Bank Ltd.,
Coimbatore-Trichy Road Branch, 1603,
Ground Floor, Bmh Srinivas Trichy Road, Coimbatore- 64101.



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SENTHILKUMAR RAMAMOORTHY, J.

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