IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 17.10.2024

Coram

The Honourable Mr.Justice KRISHNAN RAMASAMY

W.P.No.30422 of 2024
and W.M.P.No.33084 of 2024

Mr.J.Sudhakar

...Petitioner

Versus

1.M/s.Deputy State Tax Officer – 1 (ST)
Avadi Assessment Circle,
Integrated Commercial
Taxes Building (Tiruvallur Division),
First Floor, Room No.124,
Elephant Gate Bridge Road,
Vepery, Chennai – 600 003.

2.M/s.City Union Bank Limited,
Plot No.102, Veerapuram Main Road,
Near Veltech College,
Vellanur, Avadi,
Chennai – 600 062.

...Respondents

Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorarified mandamus calling for the records relating to order passed by the 1st respondent order No.ZD331223264621R dated 29.12.2023, quash the same and consequently, direct the 2nd respondent to de-freeze the petitioner's bank account, following a representation 05.08.2024 in a time bound manner and grant permission to the petitioner to file GST appeal proceedings before the concerned authority.

For Petitioner	:	Mr.P.Dineshkumar
For Respondent – 1	:	Mr.G.Nanmaran, Special Government Pleader

ORDER

Mr.G.Nanmaran, learned Special Government Pleader takes notice for the first respondent.

2. With the consent of both sides, this writ petition is taken up for final disposal at the admission stage itself.

3. The present writ petition has been filed for the following reliefs:

(i) to quash the order passed by the first respondent in Ref.No.ZD331223264621R dated 29.12.2023;

(ii) to direct the second respondent to de-freeze the petitioner's bank account and

(iii) to grant liberty to the petitioner to file GST appeal proceedings before the concerned authority.

4. The learned counsel for the petitioner submitted that though this petition has been filed for the aforesaid reliefs, now the petitioner restricts the reliefs sought herein, only in respect of seeking liberty to file a GST appeal proceedings before the concerned authority.

5. The above submission made by the learned counsel for the petitioner has been fairly conceded by the learned Special Government Pleader appearing for the first respondent.

6. Considering the submissions made by the learned counsel on either side, this Court is of the opinion that it would be appropriate to dismiss this writ petition and grant liberty to the petitioner to file an appeal before the concerned authority.

7. Accordingly, this writ petition is dismissed and liberty is granted to the petitioner to file a GST appeal before the concerned Appellate Authority, within a period of 30 days from the date of receipt of a copy of this order. On filing of such appeal by the petitioner, the concerned Appellate Authority shall consider the same and pass appropriate orders, on merits and in accordance with law, after affording an opportunity of personal hearing to the petitioner, as expeditiously as possible. No costs. Consequently, connected miscellaneous petition is closed.

17.10.2024

mrr

Index : Yes/No

To

M/s.Deputy State Tax Officer – 1 (ST)
Avadi Assessment Circle,
Integrated Commercial Taxes Building (Tiruvallur Division),
First Floor, Room No.124, Elephant Gate Bridge Road,
Vepery, Chennai – 600 003.

KRISHNAN RAMASAMY, J.

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