



W.P.(MD).No.24039 of 2024

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 16.10.2024

CORAM

THE HONOURABLE MR. JUSTICE MOHAMMED SHAFFIQ

W.P.(MD).No.24039 of 2024

M/s.Fashion Care,
Represented by its Proprietor,
Mr.R.Kumaresan.

... Petitioner

Vs.

1.The Commercial Tax Officer (State Taxes),
Karur-2,
Karur District.

2.The Branch Manager,
Karur Vysya Bank,
Gandhigramam Branch,
35 B, Main Road,
Gandhigramam,
Karur – 639 004.

3.The Branch Manager,
ICICI Bank,
Gandhigramam Branch,
No. 219, Opposite to Double Tank,
Trichy Main Road,
Gandhigramam,
Karur – 639 004.

...Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India,
praying this Court to issue a Writ of Mandamus, directing the 2nd and 3rd



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respondents to de-freeze the petitioner's savings bank account and current accounts in the 2nd respondent bank in SB A/c No.1259155000032497 and Current A/c No.1259135000001070 and the petitioner's savings bank account and current account in the 3rd respondent bank in SB A/c No.751501500743 and Current A/c No.751505500146 respectively maintained with the 2nd and 3rd respondent banks and allow the petitioner to operate the said accounts without any further hindrance or obstruction as the show cause notice issued by the 1st respondent dated 04.05.2024 u/s. 73 of TNGST Act, 2017, on the basis of the petitioner's representation dated 27.09.2024.

For Petitioner : Mr.R.Ramaguru

For R-1 : Mr.R.Sureshkumar
Additional Government Pleader

ORDER

The present Writ Petition is filed for Mandamus directing the respondents 2 and 3 to defreeze the bank accounts of the petitioner maintained with the second and third respondents.

2. In view of the orders passed by this Court in W.P.(MD).No.24394 of 2024 dated 16.10.2024, the respondents are directed to de-freeze the bank accounts of the petitioner on payment of 25% of the disputed tax. It is open to the respondents to recover 25% of the disputed tax and thereafter, defreeze the accounts. If however, the money available in the respective accounts is



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inadequate to discharge 25% of the disputed tax, the petitioner shall pay the remaining sum within a period of four (4) weeks from the date of receipt of a copy of this order.

2. Accordingly, the Writ Petition stands disposed of. There shall be no order as to costs.

16.10.2024

Index : Yes / No
Internet : Yes/ No
Lm

To

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MOHAMMED SHAFFIQ, J.

Lm

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