IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 04.02.2025
Coram

The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.No.3591 of 2025
and
W.M.P.No.3973 & 3975 of 2025

M/s.Aikyam Holding Pvt. Ltd.,
rep. by its Director, Ramesh Kymal. ...Petitioner

Vs.

The State Tax Officer (ST) (FAC)
Sholinganallur Assessment Circle
Sholinganallur, South -III
Integrated Commercial Taxes and Registration Building
No.240, Second Floor,
Integrated Commercial Taxes and Registration Building
Farm Village, Nandanam, Chennai – 600 035. ...Respondent

Prayer

Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus to call for records on the file of the respondent and to quash the same as illegal and not in accordance with law as the the impugned order passed by the respondent under Section 73 of the TNGST Act, 2017 dated 17.08.2024, in ref.No.ZD330824143147G for the Financial Year 2019-20 and to direct the respondent to lift the bank attachment of the petitioner in A/C No.403010041113 maintained with Kotak Mahindra Bank, T Nagar Branch, in accordance with law.

For Petitioner : Mr.Vandana Vyas

For Respondent : Mr.V.Prashanth Kiran
Government Advocate (T)

Order

Heard Mr.Vandana Vyas, learned counsel appearing for the petitioner and Mr.V.Prashanth Kiran, learned Government Advocate (T), who takes notice on behalf of the respondent. With consent, the main Writ Petition is taken up for final disposal at the stage of admission itself.

2. The challenge in this Writ Petition is to the order passed by the respondent under Section 73 of the TNGST Act, 2017 dated 17.08.2024, for the Financial Year 2019-20.

3. The learned counsel for the petitioner submits that though the petitioner has sought for a larger relief, (viz., seeking to quash the impugned order) suffice it would be, if this Court issues a direction, permitting the petitioner to file appeal before the Appellate Authority, so that the petitioner would be able to establish her case before the Appellate Authority.

4. The learned Government Advocate (T) for the respondent though raised strong objection to the contentions putforth by the petitioner, however, submitted that since the petitioner has confined the prayer, and only seeks permission of this Court to avail the Appeal remedy, this Court may pass orders, as it deems fit.

5. Though the matter has been argued at length by both sides, considering the fact that the petitioner has now restricted their prayer and sought for a direction permitting them to file Appeal before the Appellate Authority, this Court is inclined to dispose of this Writ Petition with the following direction:-

i) The petitioner is permitted to approach the Appellate Authority by way of Appeal challenging the order, which is impugned herein within a period of two weeks from the date of receipt of a certified copy of this order.

ii) As far as the bank attachment made pursuant to the impugned order is concerned, the petitioner shall make a pre-deposit for filing the Appeal.

iii) Upon filing of appeal and pre-deposit made by the petitioner, the Appellate Authority is directed to entertain the Appeal, without raising any issue on limitation and dispose of the same in accordance with law, and before doing so, he shall pass appropriate orders for lifting of the Bank Attachment.

6. The Writ Petition is disposed of accordingly. No costs. Consequently, connected Miscellaneous Petitions are closed.

04.02.2025

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Index : yes/no
Neutral Citation : yes/no
Note : Issue order copy on 06.02.2025

To

The State Tax Officer (ST) (FAC)
Sholinganallur Assessment Circle
Sholinganallur, South -III
Integrated Commercial Taxes and Registration Building
No.240, Second Floor,
Integrated Commercial Taxes and Registration Building
Farm Village, Nandanam, Chennai – 600 035.

Krishnan Ramasamy,J.,

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W.P.No.3591 of 2025

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