



W.P.No.5174 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

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Dated : 17.02.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.5174 of 2025 &
W.M.P.Nos.5750 and 5751 of 2025

Tvl.Prakash Auto Mobiles
A Proprietorship Firm,
Represented by its Proprietor
Mr.Prakashchand Jain,
Ground Floor, No.AP1122, 19th Central Cross
Street, MKB Nagar, Vyasarpadi,
Chennai-600 039.

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Petitioner

.. Vs..

1. DEPUTY STATE TAX OFFICER
Washermenpet Assessment Circle,
O/o.Assistant Commissioner (ST),
North Division, Room No.206, 2nd Floor,
Integrated Building for Commercial Taxes,
No.32, Elephant Gate Bridge Road,
(Off Wall Tax Road),
Vepery, Chennai- 600 003.

2. THE BRANCH MANAGER
UCO Bank
No.57, Ground Floor,
Meenambal Salai, Krishnamurthy Nagar,
Kodungaiyur, Chennai-600 118. ...

Respondents



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Prayer: Writ Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari to call for the records pertaining to the impugned order passed vide Ref. No.ZD330424242424Q dated 29.04.2024 and consequent impugned communication issued by the 1st respondent to the 2nd respondent vide GSTN:33AWCPP7493E1ZD/A1/2024 dated 29.08.2024 towards attachment of the petitioners bank account having account No.25190210002858 and quash the same.

For Petitioner : Mr.R.Mansoor Ilahi

For Respondent : Mr.T.N.C.Kaushik (R1)
Additional Government Pleader

ORDER

This writ petition has been filed by the petitioner challenging the impugned order dated 29.04.2024 and consequent impugned communication issued by the 1st respondent to the 2nd respondent vide GSTN:33AWCPP7493E1ZD/A1/2024 dated 29.08.2024 towards attachment of the petitioners bank account having account No.25190210002858 and quash the same.



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2. Mr.T.N.C.Kaushik, learned Additional Government Pleader

(Taxes) takes notice on behalf of the Respondents.

3. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

4. Though the relief sought for in this Writ Petition is for a larger relief, the learned counsel for the Petitioner would submit that it would suffice if the Petitioner is permitted to file an Appeal before the Appellate Authority, challenging the impugned order and the Appellate authority may be directed to take the Appeal on file and pass orders on merits and in accordance with law.

5. The learned Government Advocate (Taxes) appearing for the Respondent has submitted that since the Petitioner has restricted his relief, he may be permitted to file an Appeal before the Appellate Authority.

6. Heard both sides. Perused the records.



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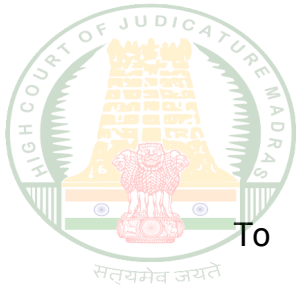
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7. In view of the limited scope of relief now sought by the Petitioner, without going into the merits of the case, this court directs the Petitioner to file an Appeal before the Appellate authority, within a period of 3 weeks from the date of receipt of a copy of this order and the Appellate authority shall take the Appeal on file, without insisting on the period of limitation and thereafter pass orders on merits and in accordance with law, after affording an opportunity of hearing to the Petitioner, as expeditiously as possible.

8. With the above directions, this Writ Petition is disposed of. No costs. Consequently, connected Miscellaneous Petitions are closed.

17.02.2025

Speaking/Non-speaking order
Index : Yes / No
Neutral Citation : Yes / No
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