



WEB COPY

WP No. 14410 of 2025



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23-04-2025

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THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY

**WP No.14410 of 2025
and W.M.P.Nos.16265 & 16268 of 2025**

Tvl Chola Builders,
Represented by its Partner,
Mr.S.K.Senthil Kumar,
No.37/119 C, Ground Floor,
Greenways Road, Fair Lands,
Salem-636 016.

Petitioner(s)

Vs

1.State Tax Officer,
Roving Squad-II / Adjudication Intelligence,
Intergrated Commercial Tax Building,
Room No.201, Ii Floor Pitchards Road,
Hasthampatty Salem-636 007.

2.The Branch Manager,
Axis Bank,
Door No.137 (B,C),
Cherry Road, Mulvadi Gate,
Salem – 636 001.

Respondent(s)



PRAYER:-Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorarified Mandamus, calling for the records of the impugned Order No.33AAHFC2025Q2ZF/2017-18 dated 23.08.2024 by the 1st respondent, and seeks to quash the same, as being arbitrary and bad in law along with the consequential direction to de-freeze the Bank account that have been attached vide Form GST DRC-13, GSTIN. No. 33AAHFC2025Q2ZF/2024 dated 02.01.2025, issued by the 1st respondent to the 2nd respondent, further directing the 1st respondent to drop the proceedings initiated pursuant to the impugned order, taking into consideration the rectification order passed by the very same authority namely 1st respondent for the succeeding years.

For Petitioner(s): Ms.Jayalakshmi.P

For Respondent(s): Mr.C.Harsha Raj,
Special Government Pleader
For R1

ORDER

This writ petition has been filed by the petitioner challenging the impugned assessment order dated 23.08.2024 passed by the 1st respondent.



2.Mr.C.Harsha Raj, learned Special Government Pleader takes notice on behalf of the 1st respondent.

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3.Though larger relief has been sought for in the present writ petition, when the matter is taken up for hearing today, learned counsel appearing for the petitioner seeks permission of this Court to withdraw the writ petition with liberty to challenge the assessment order dated 23.08.2024 by way of appeal. He would also submit that the petitioner is ready and willing to deposit 5% disputed tax demand in addition to the 10% mandatory pre-deposit.

4.Heard the learned counsel for the petitioner as well as the learned Special Government Pleader appearing for the 1st respondent and perused the materials available on record.

5.Recording the submissions made by the learned counsel for the petitioner, this writ petition is dismissed as withdrawn with liberty to file appeal before the Appellate Authority subject to the deposit of 15% of the disputed tax



demand in respect of the impugned assessment period. Upon production of proof with regard to the payment of 15% of the disputed tax made by the petitioner, the 1st respondent-Department is directed to issue appropriate direction on the petitioner's banker towards de-freezure of the petitioner's bank account forthwith. No costs. Consequently, connected miscellaneous petitions are closed.

23-04-2025

(2/2)

Index:Yes/No

Speaking/Non-speaking order

Internet:Yes

Neutral Citation:Yes/No

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To
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KRISHNAN RAMASAMY J.

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