



WEB COPY

WP No. 23447 of 2025



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30-06-2025

CORAM

THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY

**WP No. 23447 of 2025
AND WMP No. 26314 OF 2025**

M/s Durga Bearings Pvt Ltd.,
Represented by its Director
Sakar Sultania,
39, New Avadi Road, Kilpauk,
Chennai- 600010.

Petitioner(s)

Vs

Assistant Commissioner State Tax,
Broadway Assessment Circle,
Integrated Building For Commercial Tax,
No. 32 Elephant Gate Bridge Road,
Vepery Chennai – 600 003.

Respondent(s)

PRAYER:-Writ Petition filed under Article 226 of the Constitution of India, praying for an issuance of Writ of Mandamus, directing the Respondent to lift the attachment on the bank Account No 005102000021270 maintained by the petitioner with IDBI bank Greaves Road Branch.



WEB COPY

WP No. 23447 of 2025



For Petitioner(s): Mr.K.Aarthi

For Respondent(s): Mrs.K.Vasanthamala
Government Advocate (taxes)

ORDER

This writ petition has been filed by the petitioner seeking for a direction to the respondent to lift the Bank attachment on the bank Account No 005102000021270 maintained by the petitioner with IDBI bank Grems Road Branch.

2.Mrs.K.Vasanthamala, learned Government Advocate takes notice on behalf of the respondent. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

3.Learned counsel for the petitioner would submit that the respondent had issued show cause notices raising three issues and the assessment orders were came to be passed by the respondent confirming the proposals made in the show cause notices. Consequently, the Bank account of the petitioner was also freezed



by the respondent. Out of those three issues, two issues were settled through

Amnesty Scheme and as far as the other issue pertaining to the assessment year

2019-20 is concerned, the respondent has made a demand vide assessment order

dated 29.08.2024, which was challenged before this Court in W.P.No.23479 of

2025 and this Court vide order dated 30.06.2025 granted liberty to file appeal

against the assessment order dated 29.08.2024 and hence, he prayed for a

direction to the respondent to de-freeze the petitioner's bank account maintained

with IDBI bank, Greams Road Branch.

4.Learned Government Advocate appearing for the respondent would

submit that since the petitioner intend to file an appeal before the Appellate

Authority challenging the assessment order dated 29.08.2024, after making 10%

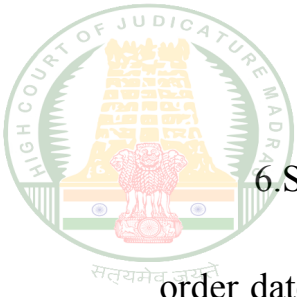
statutory per deposit of the disputed tax demand, the Bank account of the

petitioner will be de-freezed upon the receipt of payment of 10% of the disputed

tax demand.

5.Heard the learned counsel for the petitioner as well as the learned

Government Advocate appearing for the respondent.



WEB COPY

6. Since the petitioner is at liberty to file appeal against the assessment order dated 29.08.2024, after making 10% statutory pre-deposit of disputed tax demand by the petitioner and upon production of the proof for 10% of disputed tax demand, the respondent shall instruct the Bank officials to de-freeze the petitioner's bank account.

7. With the above direction, this writ petition is disposed of. No costs.

Consequently, connected miscellaneous petition is closed.

30-06-2025

rst

Index: Yes/No

Speaking/Non-speaking order

Internet: Yes

Neutral Citation: Yes/No



WP No. 23447 of 2025



WEB COPY

To
Assistant Commissioner State Tax
Broadway Assessment Circle,
Integrated Building For Commercial Tax,
No. 32 Elephant Gate Bridge Road,
Vepery Chennai -600 003.



WEB COPY

WP No. 23447 of 2025



KRISHNAN RAMASAMY J.

rst

WP No. 23447 of 2025
AND WMP NO. 26314 OF 2025

30-06-2025