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W.P.No.24297 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 11.07.2025

Coram

The Honourable **Mr. Justice Krishnan Ramasamy**

W.P.No.24297 of 2024

and

W.M.P.No.26545 & 30248 of 2024

Insta Infra Pvt. Ltd.,
rep. by its Managing Director, Lakshmanan Ponganesh

...Petitioner

Vs.

The Commercial Tax Officer
First Floor, Commercial Taxes Building
161, Meenakshi Sundaranar Salai,
CSI Institutions Campus, Erode,
T.N. - 638 001.

...Respondent

Prayer

Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Mandamus to direct the respondent to de-freeze the bank account of the petitioner having the Account Number 772405000034 to carry on the business and allow the petitioner to pay 10% of the demand for the purpose of filing the Appeal.

Prayer amended as per order passed by this Court today (11.07.2025)

For Petitioner : Dr.M.Sathyakumar
For Respondent : Mr.C.Harsha Raj,
Special Government Pleader (T)

Order

This Writ Petition is filed praying for the issuance of a Writ of Mandamus to direct the respondent to de-freeze the bank account of the



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petitioner to carry on the business and allow the petitioner to pay 10% of the demand for the purpose of filing the Appeal.

2. Dr.M.Sathyakumar learned counsel appearing for the petitioner would submit that the petitioner is ready and willing to deposit 25% of the disputed tax, and therefore, seeks for appropriate direction on the respondent to issue appropriate direction for de-freezure of the bank account of the petitioner to allow the petitioner to file the Appeal.

3. The learned Special Government Pleader (T) for the respondent fairly submitted that though the petitioner has voluntarily come forward to deposit 10% of the disputed tax, subject to the additional pre-deposit, the prayer sought for by the petitioner may be considered.

4. Considering the limited scope of the prayer sought for in this Writ Petition, this Court is inclined to dispose of the Writ Petition with a direction to the respondent to issue appropriate directons to de-freeze the bank account of the petitioner subject to the condition that the petitioner deposits 25 % of the tax demand, which includes 10% of the statutory



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deposit for the purpose of filing the Appeal.

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5. Accordingly, this Writ Petition is disposed of. No costs. Consequently, the miscellaneous petition in W.M.P.No.26545 of 2024 is closed and W.M.P.No.30248 of 2024 is ordered.

11.07.2025

sd

Index : yes/no

Neutral Citation : yes/no

Note to Office : It is made amendment of prayer is carried out only in the order and not in the EB and therefore, Registry after carrying out the amendment in the cause title, shall issue order copy.

To
The Commercial Tax Officer,
First Floor, Commercial Taxes Building
161, Meenakshi Sundaranar Salai
CSI Institutions Campus, Erode,
T.N. - 638 001.

Krishnan Ramasamy,J.,

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