



W.P.No.29003 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

WEB COPY

Dated : 07.08.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.29003 of 2025
& W.M.P.Nos.32535, 32537 & 32540 of 2025

Vaisnavi Textiles,
Rep. by its Proprietor D.Perumal Kumar,
No.1/66, Sowndamman Koil Street,
Chentamaniyur Salem - 636 453.

... Petitioner

Vs.

1.State Tax Officer 2,
Mettur Assessment Circle,
6-1-182 Sakthi Nagar Raman Nagar Post,
Salem Main Road Mettur Dam - 635 404.

2.The Branch Manager,
Axis Bank,
Andavar Complex, Survey No.79/1, 5th Ward
Omalur, Salem District - 636 455.

3.Deputy Commissioner (ST),
(GST Appeals) Salem and Erode
Pitchards Road, Salem - 636 007.

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India
praying to issue a Writ of Certiorari calling for the impugned order of the



W.P.No.29003 of 2025

first respondent passed in GSTIN33BFFPM3008H1ZU/2018-19 dated 26.04.2024 and consequential order passed in Reference No.ZD330225282216L dated 27.02.2025 and quash the same.

For Petitioner : Ms.Divya.A

For Respondents 1 & 3 : Mr.C.Harsha Raj,
Special Government Pleader (T)

ORDER

When the matter is taken up for hearing, learned counsel for the petitioner submitted that though this writ petition is filed to quash the impugned order dated 21.11.2024, the petitioner is willing to restrict his relief to the extent of granting liberty to file an appeal against the aforesaid impugned order.

2. Learned Special Government Pleader appearing for the respondents 1 & 3 submitted that this Court may grant liberty to the petitioner on any terms.

3. Considering the submission made by the learned counsel for the petitioner, this writ petition is dismissed and liberty is granted to the



W.P.No.29003 of 2025

WEB COPY

petitioner to file an appeal, against the impugned order dated 21.11.2024, before the concerned Appellate Authority, subject to the payment of 20% of the disputed tax amount (10% of disputed tax amount towards statutory pre-deposit for filing the appeal along with additional 10% of disputed tax amount) within a period of two weeks from the date of receipt of a copy of this order. Upon production of proof for the payment of said amount, the Appellate Authority shall consider the said appeal filed by the petitioner on its own merits and in accordance with law, by providing sufficient opportunity to the petitioner, without pressing for limitation. Further, the concerned respondent is directed to instruct the concerned Bank to release the attachment, and de-freeze the bank account of the petitioner, immediately upon the production of a copy of this order. No costs. Consequently, the connected miscellaneous petitions are also closed.

07.08.2025

Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

vm

3/4



WEB COPY



W.P.No.29003 of 2025

KRISHNAN RAMASAMY.J.,

vm

To

- 1.State Tax Officer 2,
Mettur Assessment Circle,
6-1-182 Sakthi Nagar Raman Nagar Post,
Salem Main Road Mettur Dam - 635 404.
- 2.The Branch Manager,
Axis Bank,
Andavar Complex, Survey No.79/1, 5th Ward
Omalur, Salem District - 636 455.
- 3.Deputy Commissioner (ST),
(GST Appeals) Salem and Erode
Pitchards Road, Salem - 636 007.

W.P.No.29003 of 2025
& W.M.P.Nos.32535, 32537 & 32540 of 2025

07.08.2025