



WP Nos.30411, 30417 & 30424 of 2025

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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03.09-2025

CORAM

THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 30411 of 2025

AND

WMP NO. 34093 OF 2025, WMP NO. 34095 OF 2025, WMP NO. 34105 OF 2025, WMP NO. 34108 OF 2025, WMP NO. 34110 OF 2025, WMP NO. 34092 OF 2025, WP NO. 30424 OF 2025, WP NO. 30417 OF 2025, WMP NO. 34116 OF 2025, WMP NO. 34114 OF 2025, WMP NO. 34115 OF 2025

Marikamba Building Works,
Represented by its Proprietor V.Muniswamy,
III Block, Flat No.G1 Methas Gem Park,
Kelambakkam Village, Thiruporur Taluk,
Tamilnadu -603 103.

Petitioner(s)

Vs

1.State Tax Officer, Group-III,
Chengalpattu Intelligence Division,
Chengalpattu, No.870/2a, 1st Floor,
Kancheepuram High Road,
Thimmavaram, Chengalpattu-603 101.

2.The Bank Manager, ICICI Bank Limited,
Kelambakkam Branch,
No 1/62 Kovalam Main Road,
Kelambakkam 603 103.



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3.The Bank Manager,
Kotak Mahindra Bank Limited,
Bangarpet Branch,
No.22, 630, Masjid, PB Road,
Vivekanad Nagar, Bangarpet,
Karnataka 563 114.

4.The Bank Manager,
Kotak Mahindra Bank,
Vinayaga Mansion, First Floor No 2/44, Susheela Nagar
Layout,
Rajiv Gandhi Nagar, OMR
Kelambakkam. Tamil Nadu -603 103.

5.The Bank Manager,
Union Bank of India,
Robersonpet Branch,
BM Road PB No 22, Roberstsonpet,
Kolar Gold Fields -563 112.

Respondent(s)

PRAYER in WP No. 30411 of 2025:-Writ Petition filed under Article 226 of the Constitution of India, praying for an issuance of Writ of Certiorari, to call for the impugned order of the first respondent passed in GSTIN 33ADGPV9685B1Z6/2020-21 dated 24.03.2025 and quash the same.



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PRAYER in WP No. 30424 of 2025:-Writ Petition filed under Article 226 of the Constitution of India, praying for an issuance of Writ of Certiorari, to call for the impugned order of the first respondent passed in GSTIN 33ADGPV9685B1Z6/2022-2023 dated 24.03.2025 and quash the same.

PRAYER in WP No. 30417 of 2025:--Writ Petition filed under Article 226 of the Constitution of India, praying for an issuance of Writ of Certiorari, to call for the impugned order of the first respondent passed in GSTIN 33ADGPV9685B1Z6/2019-20 dated 20.03.2025 and quash the same.

For Petitioner(s): M/s.Divya .A

For Respondent: Ms.P.Selvi
Government Advocate (T)

ORDER

These writ petitions are listed today under the caption “For Being Mentioned”, at the instance of the learned counsel for the petitioner.

2.Learned counsel for the petitioner would submit that this Court while disposing these writ petitions vide order dated 13.08.2025, directed the



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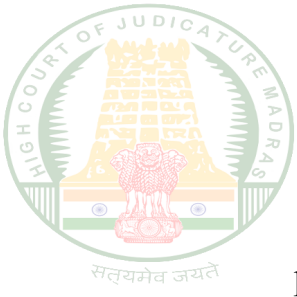
petitioner to deposit 10% of the disputed tax demand, in respect of the impugned assessment period in all three cases. However, the petitioner had already remitted 18% of the disputed tax demand in respect of the Tax Period 2020-21, challenged in W.P.No.30411 of 2025. Hence, he prayed to modified the order dated 13.08.2025 to that extent.

3.In the light of the above submission, the conditions in Paragraph Nos.

5(i) and 5(iv) of the order dated 13.08.2025 shall be replaced as follows:-

5(i) The orders impugned herein are set aside and the matters are remanded back to the 1st respondent for fresh consideration on condition that the petitioner deposits 10% of the disputed tax amount, in each case, in respect of the impugned assessment period, except in W.P.No.30411 of 2025 since the petitioner had already remitted 18% of the disputed tax demand, as agreed by the petitioner, within a period of four weeks from the date of receipt of a copy of this order.

(iv) Upon production of proof with regard to the payment of 10% of the disputed tax made by the petitioner, in each case, except in W.P.No.30411 of 2025, since the



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petitioner had already remitted 18% of the disputed tax demand, the respondents 2 and 3 is directed to de-freeze the petitioner's bank account forthwith.

4.Registry is directed to replace Paragraph No. 5(i) & (iv) in the order dated 13.08.2025 and issue fresh order copy.

13-08-2025

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Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No



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To

State Tax Officer, Group-III,
Chengalpattu Intelligence Division,
Chengalpattu, No.870/2a, 1st Floor,
Kancheepuram High Road, Thimmavaram,
Chengalpattu-603 101,



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KRISHNAN RAMASAMY J.

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03/09/25