



W.P.No.32003 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

WEB COPY

Dated : 25.08.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.32003 of 2025
& W.M.P.Nos.35855, 35859 & 35861 of 2025

K.Mohan Contractor,
Rep. by its Proprietor,
Mr.K.Mohan,
Athamanjeri Reddy Palayam Village & Post,
Minjur Block, Ponneri Taluk,
Thiruvallur District,
Tamil Nadu - 601 204.

... Petitioner

Vs.

- 1.The Deputy State Tax Officer-1,
Formerly known as Deputy Commercial Tax Officer (ST),
Ponneri Assessment Circle,
D.No.32, R.No.107, Elephant Gate Bridge Road,
Integrated Commercial Taxes Office Complex,
Chennai, Tamil Nadu - 600 003.
- 2.The Assistant Commissioner (ST)(FAC),
Ponneri Assessment Circle,
D.No.32, R.No.107, Elephant Gate Bridge Road,
Integrated Commercial Taxes Office Complex,
Chennai, Tamil Nadu - 600 003.



W.P.No.32003 of 2025

WEB COPY

3. The Branch Manager,
Indian Bank,
No.5, Manali New Town,
Chennai, Tamil Nadu - 600 103.

... Respondents

Prayer:

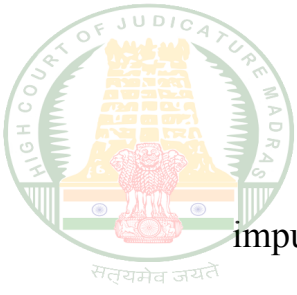
Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus calling for records in Reference Number No.ZD 330 225 267 850G/2020-21 dated 26.02.2025 on the file of the first respondent and quash the same as contrary to law, consequently direct the second respondent to defreeze the bank account bearing GSTIN NO: 33AZWPM6188N1Z9/2020-21/DATED 19.06.2025 of the petitioner.

For Petitioner : Mr.Panneerselvam.K

For Respondents 1 & 2 : Ms.P.Selvi,
Government Advocate (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



W.P.No.32003 of 2025

WEB COPY

impugned order dated 26.02.2025, 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 Government Advocate appearing for the respondents 1 & 2 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 petitioner to file an appeal, against the impugned order dated 26.02.2025, before the concerned Appellate Authority, subject to the payment of 15% of the disputed tax amount (10% of disputed tax amount towards statutory pre-deposit for filing the appeal along with additional 5% 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



W.P.No.32003 of 2025

WEB COPY

accordance with law, by providing sufficient opportunity to the petitioner, without pressing for limitation. No costs. Consequently, the connected miscellaneous petitions are also closed.

25.08.2025

Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

vm

To

- 1.The Deputy State Tax Officer-1,
Formerly known as Deputy Commercial Tax Officer (ST),
Ponneri Assessment Circle,
D.No.32, R.No.107, Elephant Gate Bridge Road,
Integrated Commercial Taxes Office Complex,
Chennai, Tamil Nadu - 600 003.
- 2.The Assistant Commissioner (ST)(FAC),
Ponneri Assessment Circle,
D.No.32, R.No.107, Elephant Gate Bridge Road,
Integrated Commercial Taxes Office Complex,
Chennai, Tamil Nadu - 600 003.
- 3.The Branch Manager,
Indian Bank,
No.5, Manali New Town,
Chennai, Tamil Nadu - 600 103.

4/5



WEB COPY



W.P.No.32003 of 2025

KRISHNAN RAMASAMY.J.,

vm

W.P.No.32003 of 2025
& W.M.P.Nos.35855, 35859 & 35861 of 2025

25.08.2025