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W.P.No.31953 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 26.08.2025

Coram

The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.No.31953 of 2025

and

W.M.P.Nos.35784, 35785 and 35786 of 2025

DURAL TRIMS AND PROFILES PRIVATE LIMITED

Rep by its MANAGING DIRECTOR

Mr A SIRAJUDEEN No. 40 Industrial Estate

Perungudi Chennai 600 096.

..Petitioner

Vs.

1 The Assistant Commissioner (ST)
Sholinganallur Assessment Circle
ROOM NO .218 2NF FLOOR,
INTEGRATED BUILDING FOR REGISTRATION AND
COMMERCIAL TAX DEPARMTNET
NANDANAM, CHENNAI

2 The Branch Manager HDFC BANK
HDFC BANK 27 NEW MGR MAIN RAOD
KANDANCHAVADI PURUNGUDI CHENNAI 600 096.

...Respondents

Prayer

Writ Petition filed under Article 226 of the Constitution of India
praying for the issuance of a Writ of Certiorarified Mandamus to call for
records and to quash the same as arbitrary calling for records in Reference
Number :ZD 330 225 229 823J/2020-21 Dated 22.02.2025 further



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consequential Order of Rejection of application for Rectification in Reference Number ZD 330 625 108 775A/2020-21 Dated 11.06.2025 on the file of the 1st respondent and quash the same as contrary to law and further direction directing the 1st Respondent to De-freeze the Bank Account No 09 73 20 10 01 778 in bearing GSTIN 33 AAA CD7 763 J1ZJ/2020-21 dated 01.07.2025 maintained with the 2nd Respondent of the Petitioner.

For Petitioner : Mr.V.Vijayalakshmi

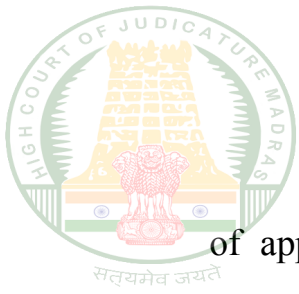
For Respondent-1 : Ms.P.Selvi
Government Advocate

For Respondent-2 : Mr.C.Mohan and
Ms.A.Rexy Josephine
for M/s.King and Partridge

Order

Heard Mr.V.Vijayalakshmi learned counsel appearing for the petitioner, Ms.P.Selvi, learned Government Advocate, who takes notice on behalf of the respondent No.1 and Mr.C.Mohan and Ms.A.Rexy Josephine, learned counsel for second respondent. With consent, the main Writ Petition is taken up for final disposal at the stage of admission itself.

2. The challenge in this Writ Petition is to the order passed by the respondent dated 22.02.2025 and further consequential Order of Rejection



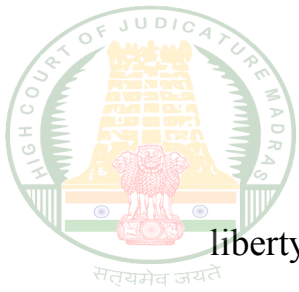
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of application for Rectification dated 11.06.2025 on the file of the 1st respondent and to quash the same and also to direct the 1st respondent to de-freeze the Bank Account of the petitioner.

3. The learned counsel for the petitioner would submit that though this Writ Petition is filed for a larger relief, i.e. seeking quashment of the orders passed by the first respondent dated 22.02.2025 and 11.06.2025 respectively, the learned counsel states that now the petitioner has confined his relief and he would be satisfied if liberty is granted to him to file an Appeal as against the orders impugned herein and prays for appropriate direction in this regard.

4. The learned Government Advocate for the respondent No.1 would submit that the relief now sought for by the learned counsel for the petitioner may be considered, however, subject to certain terms.

5. Taking into considerations of the submission made by the learned counsel on either side and perusal of records, this Court is inclined to grant



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liberty to the petitioner to approach the Appellate Authority challenging the orders passed by the first respondent herein by way of an Appeal and agitate their rights, but the same is subject to deposit of 10% of the disputed tax, over and above 10% of the statutory pre-deposit to be made by the petitioner at the time of filing the Appeal.

6. Accordingly, this Court is inclined to pass/issue the following orders/directions:-

i) The petitioner is at liberty to approach the Appellate Authority by way of Appeal challenging the both orders passed by the first respondent dated 22.02.2025 and 11.06.2025 by complying with statutory pre-deposit of 10% in filing Appeal, and in addition to the same, the petitioner is directed to deposit 10% of the disputed tax within a period of two weeks days from the date of receipt of a copy of this order.

ii) Upon production of proof with regard to the payment of 20% made by the petitioner, in the aforesaid manner, the Appellate Authority is directed to take up the Appeal on record, if it is otherwise in order, and shall dispose of the same in accordance with law.



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7. In the result, the Writ Petition is dismissed with liberty as stated

supra. No costs Consequently, connected Miscellaneous Petitions are closed.

26.08.2025

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Index : yes/no

Neutral Citation : yes/no

To

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Krishnan Ramasamy,J.,

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