



W.P.No.31988 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

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Dated : 25.08.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.31988 of 2025
& W.M.P.Nos.35833 & 35834 of 2025

M/s.Poomani Stores,
Rep. by its Proprietor Gnanadurai Prince,
No.56, 1st Cross Street, Nanganallur,
Chennai - 600 061.

... Petitioner

Vs.

- 1.The Assistant Commissioner (ST),
Nanganallur Assessment Circle,
2nd Floor, Integrated Building for Registration &
Commercial Taxes Department,
Nandanam, Chennai - 600 035.
- 2.The State Tax Officer (ST)(FAC),
Nanganallur Assessment Circle,
Commercial Taxes & Registration Department (South Tower)
Room No.224, II floor, Government Farm Village,
Nandanam, Chennai - 600 035.
- 3.The Branch Manager,
Indian Bank - IDIB000N079,
Plot No.7B/8, VI Main Road,
Nanganallur - 600 061.

... Respondents

Prayer:

1/4



W.P.No.31988 of 2025

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari calling for the records of the second respondent in his proceedings in GSTIN/33BZEPP3382C1ZK/2020-21, quash the order dated 17.02.2025 passed therein.

For Petitioner : Mr.P.V.Sudakar

For Respondents 1 & 2 : Ms.Amirta Poonkodi Dinakaran,
Government Advocate (T)

ORDER

When the matter was taken up for hearing, learned counsel for the petitioner submitted that though this writ petition is filed to quash the impugned order dated 17.02.2025, the petitioner is willing to restrict his relief to the extent of granting liberty to file an appeal against the aforesaid impugned order, since he has paid the entire tax amount.

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



W.P.No.31988 of 2025

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petitioner, this writ petition is dismissed and liberty is granted to the petitioner to file an appeal, against the impugned order dated 17.02.2025, before the concerned Appellate Authority, within a period of two weeks from the date of receipt of a copy of this order. Thereafter, 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.

25.08.2025

Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

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KRISHNAN RAMASAMY.J.,

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To

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