IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11-09-2025

CORAM

THE HONOURABLE MR JUSTICE S. M. SUBRAMANIAM
AND
THE HONOURABLE MR JUSTICE C. SARAVANAN

WA No. 2777 of 2025

1. Tvl.Sekar And Co
Represented by its Proprietor
Chandrasekaran Kannan
No.260/B2B, Salem Bye Pass Road,
Overbridge Near, Mudhalaipatti
Namakkal 637 003

Appellant(s)

Vs

1. The State Tax Officer
Intelligence office of Commercial Taxes
Officer, Salem-007.

Respondent(s)

PRAYER

To set aside the order in W.P.No.14755 of 2025 dated 02.07.2025 and allow the Writ Appeal.

For Appellant(s): Mr.V.Sundareswaran

For Respondent(s): Mr.C.Harsharaj
Special Government Pleader

ORDER

(Order of the Court was made by C.Saravanan J.)

This intra-court appeal is directed against the impugned order dated 02.07.2025 passed by the Writ Court in W.P.No.14755 of 2025. In the said Writ Petition, the Petitioner had challenged the Assessment Order dated 14.12.2023 pursuant to the rectification petition filed against the aforesaid order dated 14.12.2023 under Section 161 of the respective GST enactment was rejected as not maintainable vide order dated 27.02.2025.

2. Learned counsel for the Appellant submits that the Appellant has preferred an appeal before the Appellate Authority under Section 107 of the respective GST Enactment. However, it is stated that the appellant was unable to make the mandatory pre-deposit as contemplated under Section 107 of the respective GST Act.

3. Learned counsel for the Appellant submits that unless the account is de-freezed, the Appellant will not be able to pre-deposit the amount. The amount of tax involved is Rs.2,33,79,972/-. As per Section 107 respective GST Enactment, the Appellant is required to pre-deposit 10% of the disputed tax.

4. Considering the fact that the Appellant's account has been freezed by the bank at the behest of the Respondent, there shall be a direction to the

Respondent to direct the bank to pay 10% of the aforesaid amount by debiting the amount directly by de-freezing the account of the Appellant.

5. Any deficiency in the amount will have to be paid by the Appellant. It is made clear that, if there is any shortfall, the Appellant shall deposit the amount in the account, so that the amount can be paid directly. In case the amount is not paid by the Appellant within a period of 30 days from the date of receipt of a copy of this order, it will be deemed as if this appeal was dismissed and the Respondent to proceed against the appeal in accordance with law.

6. Accordingly, the Writ Appeal stands disposed of. No costs. Consequently, the connected miscellaneous petitions, if any, are closed.

(S.M.SUBRAMANIAM J.)(C.SARAVANAN J.)

11-09-2025

gd
Index:Yes/No
Speaking/Non-speaking order
Internet:Yes
Neutral Citation:Yes/No

To

1.The State Tax Officer
Intelligence office of Commercial Taxes
Officer, Salem-007.

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AND
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gd

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