



WEB COPY

WP No. 36462 of 2025



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24-09-2025

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 36462 of 2025

AND

WMP NO. 40750 OF 2025, WMP NO. 40749 OF 2025

1. VK COCO Enterprises

Rep by its Prop Eswaran Karthi, D.No.

13/94, varathappampalayam,

Pachapalayam (PO), Kangeyam-

638701

Petitioner(s)

Vs

1. The Deputy State Tax Officer

Kangeyam Assessment Circle, No.260,

Tirupur Road Kangeyam Po, Tirupur

Dist, Kangeyam-638 701

2. The Asst Commissioner Tax Officer

ST FAC

No. 260 Tirupur Road Kangeyam PO

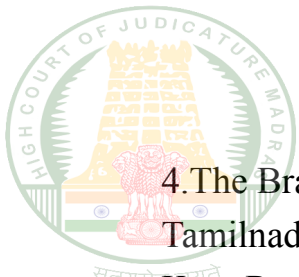
Tirupur Dist Kangeyam

3. The Appellate Deputy Commissioner

ST

Erode Outer Ring Rd, Pudur, Tamil

Nadu



4.The Branch Manager

Tamilnadu Mercantile Bank Ltd., 127,
Karu Road, Laxmi Towers, Kangeyam,
Tirupur

5.The Branch Manager

HDFC Bank Ltd., 412/5, Tirupur Road
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6.The Branch Manager

IDBI Bank Ltd., Door No. 118,
Kulanthai Complex, Neelakattu Pudur,
Sivanmalai Village, Kangayam Tirupur
638701

7.The Branch Manager

Karur Vysya Bank Ltd., 716, Tirupur
Road, Opp Bus Stand, Kangeyam,
Tirupur 638701

8.The Branch Manager

ICIC Bank Ltd Gangai Complex, 288 3
and 4, Chennimalai Road Kangeyam,
Tirupur 638701

Respondent(s)

WMP No. 40750 of 2025

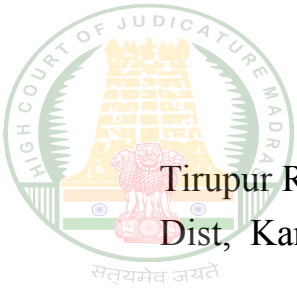
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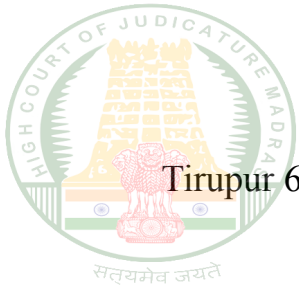
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PRAYER

to call for the records connected with the order bearing no. GSTIN.
33FRWPK5924H1Z9/2021-22/Dated 21.11.2023 passed by the 1st respondent
herein and to quash the same for having been passed contrary to law and in
gross violations to the principles of natural justice and consequently direct the
1st to 3rd respondents herein to de-freeze the personal SB accounts of the
petitioner maintained with the said respondents at the instance of the 2nd
respondent vide his DRC 13 notice dated 08.09.2025 issued pursuant to the
impugned order dated 21.11.2023 passed by the 1st respondent

WMP No. 40750 of 2025

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to pass an order directing 1st to 3rd respondents herein to forthwith de-freeze
the respective savings bank accounts of the petitioner maintained with them,
pending disposal of this writ petition

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PRAYER

to pass an order dispensing with the production of the certified original copy of



the impugned order reference GSTIN. 33FRWPK5924H1Z9/2021-22/Dated 21.11.2023 passed by the 1st respondent herein

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For Petitioner(s): N.Viswanathan
C.Deepak Kumar
R.Antony Roche Kamal
S.Shriram

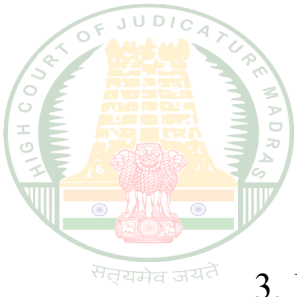
For Respondent: Mr. C. Harsha Raj
Special Government Pleader
for R1 to R3

Mr. C. Mohan
Ms. A. Remy Josephine Mary
for M/s.King and Partridge
for R5

ORDER

Mr. C. Harsha Raj, learned special government pleader takes notice for the Respondent Nos.1 to 3 and Mr. C. Mohan and Ms. A. Remy Josephine Mary, learned counsels representing for M/s.King and Partridge takes notice for the respondent No.5.

2. This Writ Petition is taken up for final disposal of at the stage of admission after hearing the learned counsel for the Petitioner and learned counsels for the Respondents.

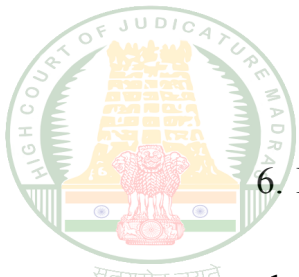


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3. In this Writ Petition, the petitioner has challenged the impugned order dated 21.11.2023 which preceded a notice in DRC-01 on 25.07.2023 for the tax period between April 2021- March 2022 and the rejection of the appeal filed by the petitioner under Section 107 of the respective GST enactments on the ground that statements not enclosed and delay not mentioned in the annexure.

4. Pursuant to the order passed by the first respondent / Original Authority dated 21.11.2023 and the order passed by the third respondent dated 27.07.2025, a rectification application has been filed by the petitioner to rectify the order of the third respondent / Appellate Authority.

5. It is noticed that the petitioner has filed the aforesaid appeal before the office of the third respondent within the condonable period of limitation with a delay of 19 days. The delay is marginal. The Petitioner would have to deposit 10% of the disputed tax at the time of filing of the appeal.

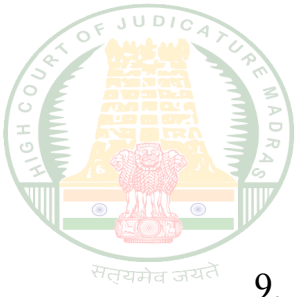


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6. It is noticed that there is a considerable delay in approaching the third respondent while filing the appeal. Normally, the Court would have condoned the delay and directed the Appellate Deputy Commissioner to dispose of the appeal. However, it is noticed that the appeal was filed beyond the statutory period of limitation and that the Petitioner may have a case on merits.

7. Considering the same and to balance the interest of the Petitioner and the Revenue, there shall be a direction to the Petitioner to deposit 25% of the disputed tax in cash from the Petitioner's Electronic Cash Register within a period of thirty (30) days from the date of receipt of a copy of this order.

8. Subject to the Petitioner's compliance with the condition stipulated above, the third respondent shall dispose of the appeal filed by the petitioner against the order passed by the first respondent on 21.11.2023, on merits as expeditiously as possible, preferably within a period of three (3) months from the date of receipt of a copy of this order. Further, subject to the Petitioner's compliance with the above stipulated conditions, the attachment of the petitioner's bank account with various banks shall also stand raised.



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9. In case, the Petitioner fails to comply with the conditions stipulated above, the first Respondent is at liberty to proceed against the Petitioner in the manner known to law as if this Writ Petition was dismissed *in limine* today.

10. Accordingly, this Writ Petition is disposed of with the above observations. Consequently, connected Miscellaneous Petitions are closed.

There shall be no order as to costs.

24-09-2025

Index: Yes/No

Speaking/Non-speaking order

Internet: Yes

Neutral Citation: Yes/No

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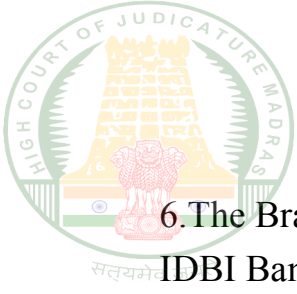
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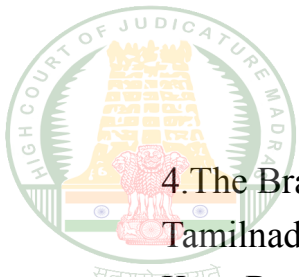
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C.SARAVANAN J.

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