



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 26.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.45221 of 2025

and

W.M.P.No.50370 of 2025

M/s.Sre Ram Enterprises
Rep by its Proprietor M.Selvam
No.84/7-1A-7, Indra Nagar
1st Cross, Hosur
Krishnagiri-635 109

...Petitioner

Vs.

1.The Deputy Commissioner of Appeals (ST)
Combined Commercial Tax Building
2nd floor, Pitchards Road
Hasthampati, Salem – 636 007

2. The Commercial Tax Officer
Hosur South-II
Outer Ring Road, CT Block
Hosur 635 109

3.The Manager
Indian Bank



Eswar Nagar, Bye Pass Road
Hosur – 635 109

... Respondents

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Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus to call for the records relating to the order passed in proceedings in GSTIN: /33ACSPS8692Q1Z7/2019/2020 (Ref.No.ZD330824246090N) on the file of the 2nd respondent dated 27.08.2024 and quash the same and direct the 3rd respondent to defreeze Indian Bank Account No.6158478814 of the petitioner.

For Petitioner : Mr. Duraisamy

For Respondent : Mr.TNC.Kaushik for R1 & R2
Additional Government Pleader

ORDER

Mr.TNC.Kaushik, learned Additional Government Pleader, takes notice for the Respondents 1 and 2.

2. This Writ Petition is being disposed of at the time of admission with the consent of the learned counsel for the Petitioner and the learned Government Advocate for the Respondents 1 and 2.



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3. In view of the order passed in WP.No.45225 of 2025, this WP.No.45221 of 2025 stands allowed. However, penalty will be subject to the final order to be passed in the denovo proceedings.

4. It is made clear that bank attachment shall be lifted subject to the deposit of 50% of the disputed tax as ordered in WP.No.45225 of 2025 and no other amount is in arrears barring the amount demanded under the impugned Order.

5. In case the Petitioner fails to comply with any of the stipulations, the Respondent is at liberty to proceed against the Petitioner to recover the tax in accordance with law as if this Writ Petition was dismissed *in limine* today.



6. Needless to state, before passing any such order, the

Respondent shall give due notice to the Petitioner.

7. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petition is closed.

26.11.2025
(1/2)

Neutral Citation : Yes / No

gv

C.SARAVANAN, J.



gv

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To: 1. The Deputy Commissioner of Appeals (ST)

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