



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 26.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.45225 of 2025

and

W.M.P.No. 50375 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

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.ZD330824246173H) 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. This Writ Petition stands disposed by directing the respondent to pass a fresh order subject to the petitioner depositing 50% of the disputed tax confirmed vide impugned order dated 27.08.2024 within a period of 30 days from the date of receipt of a copy of this order.

4. It is made clear that bank attachment shall be lifted subject to the deposit of 50% of the disputed tax as ordered above 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.

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7. This Writ Petition stands disposed of with the above observations.

No costs. Connected Writ Miscellaneous Petition is closed.

26.11.2025

(2/2)

Neutral Citation : Yes / No

gv

C.SARAVANAN, J.

gv

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