



WEB COPY



W.P.No.42944 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 12.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.42944 of 2025

and

W.M.P.Nos.48042, 48045 and 48047 of 2025

SAAD INTERNATIONAL

Represented by its Managing Partner

Mr.Mohammed Tasleem,

No.4 and 5, Ramaswamy Street, Barracks Road,

Periamet,

Chennai – 600 003.

... Petitioner

Vs.

1. The Commercial Tax Officer,

(Acting as Assistant Commissioner) (ST) (FAC),

Vepery Assessment Circle,

No.1, PAPJM Annex Building,

Room No.A-110, First Floor,

Greams Road, Chennai – 600 006.

2. The Branch Manager,

Axis Bank, Vepery Branch,

Door No.16, EVK Sampath Road,



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Vepery, Chennai – 600 007.

... 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 in Reference Number: ZD 330 824 186 301H/2019-20, dated 21.08.2024 pertaining to GSTIN No: 33 ACW FS5 106 R1ZB / 2019-20 on the file of the 1st respondent and quash the same as contrary to law, consequently direct the 1st respondent to De-freeze the bank account Number: 91 40 10 01 58 35 478 associated with the PAN No: AC WF S5 10 6R of the petitioner.

For Petitioner : M/s.V.Vijayalakshmi

For Respondents : Mrs.P.Selvi,
Government Advocate

ORDER

This Writ Petition has been disposed of at the time of admission after hearing the learned counsel for the petitioner and the learned counsel for the respondent.

2. In this writ petition, the petitioner has challenged the impugned order dated 21.08.2024. The impugned order preceeds a Notice in DRC-01 dated



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25.01.2024 for the tax period from April 2019 to March 2022. The defects

pointed out in the said notice were responded to by the petitioner vide reply dated 19.08.2024. The demand in respect of two of the defects has also been dropped, while the demand in respect of the remaining two defects namely (i) mismatch between GSTR-2A and GSTR-3B, and (ii) mismatch in GSTR returns has been confirmed.

3. The learned counsel for the petitioner submits that the petitioner could not file the appeal earlier or approach this Court earlier, as the petitioner, who is the Managing Partner, was suffering from illness. In para 6 of the affidavit filed in support of the present writ petition, the petitioner has stated as follows:-

“6. I further state that in this scenario, the petitioner could not take necessary steps to contest the demand



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before the Appellate Authority due to prolonged serious health conditions of the Managing Partner who was taking care of the statutory compliances.”

4. The petitioner has produced a copy of a medical certificate dated 17.02.2025, wherein it has been certified that the petitioner was suffering from illness and was advised rest for two months.

5. The learned counsel for the petitioner further submits that the petitioner is engaged in processing raw leather and that the illness was on account of exposure to harsh chemicals used in the leather industry.

6. Considering the facts and circumstances of the case, liberty is given to the petitioner to challenge the impugned order before the Appellate Commissioner within a period of 30 days from the date of receipt of a copy of



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this order together with deposit of 50% of the disputed tax. If the petitioner complies with the above stipulation, the Appellate Authority shall entertain, consider and dispose of the appeal on merits, without reference to the issue of limitation.

7. This Writ Petition is disposed of with the above directions. No costs.

Consequently, the connected W.M.Ps. are closed.

12.11.2025

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Neutral Citation : Yes / No

To:

1. The Commercial Tax Officer,
(Acting as Assistant Commissioner) (ST) (FAC),
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C.SARAVANAN, J.

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