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W.P.No.46593 of 2025
and W.M.P.Nos.51978 and 51980 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 27.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.46593 of 2025

and

W.M.P.Nos.51978 and 51980 of 2025

M/s.Sri Balaji Hi Tech Industries,
Rep.by its Managing Partner:P.Shanmugam,
Sathis Nagar,
SF No.301, Ginning Factory Road,
Irugur,
Coimbatore – 641 103.

... Petitioner

Vs.

1. The Deputy State Tax Officer,
Office of The Assistant Commissioner,
Singanallur North Circle,
Coimbatore – 641 018.
2. The Assistant Commissioner (Sales Tax),
Singanallur North Circle,
Coimbatore – 641 018.



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3. South Indian Bank,
Rep.by Branch Manager,
Trichy Road Branch,
D.No.1084, Trichy Road Sungam,
Coimbatore – 641 018.

....Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records relating to the order of the 1st respondent dated 13.03.2025 in GSTIN:33ABCFS8771R1ZC/2019-20, and quash the same.

For Petitioner : Mr.Selvaraj,K

For Respondents : Mr.C.Harsharaj,

Special Government Pleader

ORDER

The petitioner is before this Court challenging the impugned order dated 13.03.2025. By the impugned order, the application filed by the petitioner under Section 161 of the respective GST enactments on 14.11.2024 seeking rectification of the order dated 16.08.2024 has been rejected. The impugned order is a detailed one.

2. The petitioner had an appellate remedy against both the original order



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dated 16.08.2024 and as well as the impugned order dated 13.03.2025.

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3. At this stage, the learned counsel for the petitioner submits that the petitioner may be granted liberty to challenge the original order dated 16.08.2024 before the Appellate Authority.

4. Recording the above submission, liberty is granted to the petitioner to file an appeal before the Appellate Authority subject to the petitioner depositing 50% of the disputed tax against the order dated 16.08.2024, within a period of 30 days from the date of receipt of a copy of this order.

5. In case the petitioner complies with the above stipulations, the Appellate Authority shall proceed to pass a final order on merits without



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reference to limitation and in accordance with law as expeditiously as possible,
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preferably within a period of three (3) months from the date of such reply/pre-deposit. Subject to such compliance, the attachment of the petitioner's bank account shall stand automatically raised/vacated.

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

No costs. Connected Writ Miscellaneous Petitions are closed.

27.11.2025

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Neutral Citation : Yes / No



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C.SARAVANAN, J.

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