



W.P.(MD) No.2563 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 30.01.2025

CORAM:

THE HONOURABLE MR.JUSTICE K.KUMARESH BABU

W.P.(MD) No.2563 of 2025

T.Sundarraaj

.. Petitioner

Vs.

- 1.The Deputy Commercial Tax Officer-2,
Karur-1, Karur.
- 2.The Commercial Tax Officer (State Taxes),
Karur-1, Karur.
- 3.The Deputy Commissioner (State Taxes),
Karur District, Karur.
- 4.The Deputy Commissioner (State Taxes),
Erode Division, Erode.
- 5.The Branch Manager,
Karnataka Bank,
V.V.Towers, Covai Road, Karur.

.. Respondents

Prayer: Petition filed under Article 226 of the Constitution of India, praying for issuance of Writ of Certiorari, to call for the records relating to the impugned final order issued by the 1st respondent under Section 73 of the TNGST Act, dated 16.08.2024, and set aside the same as



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illegal, and consequently direct the 5th respondent to defreeze the petitioner's savings bank account No. 4302500101701401 by considering the representation dated 23.01.2025.

For Petitioner : Mr.R.Ramaguru
For RR1 to 4 : Mr.R.Suresh Kumar
Additional Government Pleader

ORDER

The petitioner has filed this writ petition seeking to quash the order dated 16.08.2024, and consequently direct the fifth respondent to defreeze his Savings Bank Account No.4302500101701401 by considering the representation dated 23.01.2025.

2. Considering the fact that the order had been passed without giving reasons whatsoever as contemplated under Section 73 of the Tamil Nadu Goods and Services Tax Act, 2017 nor the guidelines issued by the Commissioner, State Tax, Commercial Taxes Department, Ezhilagam, Chennai, in Circular No.8/2024, dated 29.08.2024, the order impugned herein is liable to be interfered with.



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3. Accordingly, this Writ Petition is allowed and the impugned order is set aside. The petitioner is directed to appear before the first respondent on 19.02.2025 and submit his detailed explanation along with the relevant documents. After hearing the petitioner on the said date, the first respondent shall pass a reasoned order on merits and in accordance with law. There shall be no order as to costs.

30.01.2025

NCC : Yes/No

Index : Yes/No

Internet : Yes

abr

To

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- 3.The Deputy Commissioner (State Taxes),
Karur District, Karur.
- 4.The Deputy Commissioner (State Taxes),
Erode Division, Erode.



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K.KUMARESH BABU, J.

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