



W.P.(MD) No.15413 of 2025

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 09.06.2025

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

**W.P.(MD) No.15413 of 2025
and
W.M.P.(MD) Nos.11643 to 11645 of 2025**

Tvl Money Maker
rep. by its Proprietor, Mani Vetrivel Shanthavel.

... Petitioner

Vs

1. The Deputy State Tax Officer-2,
Uraiyur Assessment Circle,
Trichy.

2. The Joint Commissioner Commercial Tax,
Trichy Division,
Trichy.

3. The ICICI Bank,
Thanjavur Branch,
Thanjavur.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus, to call for the records pertaining to the impugned order issued by the first respondent in GSTN GSTIN33BPTPS3175P1ZW/ 2019-20 dated 31.08.2024 and quash the same and



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consequently, direct the respondents to de-freeze petitioner Bank account in A/C No. 612801528482 and the Sri Vetri Cars Private Limited Bank account in A/C No.612805035736 in third respondent Bank.

For petitioner : Mr. N. Sathishwaran Narayanan

For respondents : Mr.R.Suresh Kumar
Additional Government Pleader for R1 & R2
Mr.Krishna Antony
for M/s.Acuity Law Associates for R3

ORDER

This Writ Petition is disposed of at the time of admission in terms of the consistent orders passed by this Court by quashing the impugned assessment order, dated 31.08.2024 passed by the first respondent for assessment year 2019-20, as the petitioner has not replied to the show cause notice that preceded the impugned order, subject to the petitioner depositing 25% of the disputed tax with the first respondent.

2. The impugned order, which stands quashed, shall be treated as corrigendum/addendum to the show cause notice that preceded the impugned order.



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3. The petitioner shall also file a reply to the show cause notice that preceded the impugned order within a period of 30 days from the date of receipt of a copy of this order, along with cash deposit of 25% of the disputed tax.

4. The first respondent shall pass fresh orders on merits and in accordance with law.

5. This writ petition is disposed of with the above observations. No costs. Consequently, connected miscellaneous petitions are closed.

Index : Yes / No
Internet : Yes / No
apd

09.06.2025

To

1. The Deputy State Tax Officer-2,
Uraiyur Assessment Circle,
Trichy.

2. The Joint Commissioner Commercial Tax,
Trichy Division,
Trichy.

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C.SARAVANAN, J.

apd

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