



W.P(MD)Nos.22267 and 22268 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 14.08.2025

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THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD)Nos.22267 and 22268 of 2025

and

W.M.P(MD)Nos.17415, 17417, 17385 and 17386 of 2025

W.P(MD)No.22267 of 2025

R.Vellaisamy

... Petitioner

Vs.

1.The State Tax Officer-1 (Inspection),
Officer of the Joint Commissioner (ST),
Intelligence, Trichy Division, Trichy.

2.The Branch Manager,
Indian Overseas Bank,
Abishekapuram Branch,
Trichy - 620 020.

...Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, calling for the impugned assessment order on the file of first respondent on GSTIN-33ACXPV7218G1Z0/2020-21 vide reference No. ZD330425033542R dated 03.04.2025 and quash the same as illegal and violation of principal natural justice and remit back and redo the assessment proceedings for the year 2020-21 and further to direct the first respondent to



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direct the second respondent to de-freeze the account maintained by the petitioner with the second respondent's bank in savings Account No.023601000030645 which was freezed by the second respondent.

For Petitioner : Mr.I.Velpradeep
For R1 : Mr.J.K.Jayaselan
Government Advocate
For R2 : Mr.C.Deepak
Standing Counsel

W.P(MD)No.22268 of 2025

R.Vellaisamy

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2.The Branch Manager,
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Abishekapuram Branch,
Trichy - 620 020.

...Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, calling for the impugned assessment order on the file of 1st respondent in GSTIN. 33ACXPV7218G1Z0/2021-22 vide reference No.ZD330425033570S dated



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03.04.2025 and quash the same as illegal and violation of principal natural justice and remit back and redo the assessment proceedings for the year 2021-22 within time frame fixed by this Court.

For Petitioner : Mr.I.Velpradeep
For R1 : Mr.J.K.Jayaselan
Government Advocate
For R2 : Mr.C.Deepak
Standing Counsel

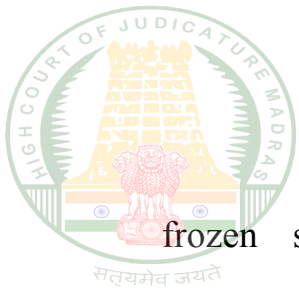
COMMON ORDER

The petitioner is aggrieved by the respective impunged assessments order dated 03.04.2025 for the assessment year 2020-2021 and 2021-2022.

2. Already an order has been passed for the assessment year 2023-2024 in W.P(MD)No.22266 of 2025 dated 14.08.2025.

3. The facts of the case are identical to the present case.

4. Therefore, this writ petition is disposed of in terms of the order passed in the aforesaid writ petition. The petitioner's account which has been



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frozen shall be defreezed. No costs. Consequently, the connected miscellaneous petitions are closed.

14.08.2025

NCC : Yes / No
Index : Yes / No
Internet : Yes / No
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To

- 1.The State Tax Officer-1 (Inspection),
Officer of the Joint Commissioner (ST),
Intelligence, Trichy Division, Trichy.
- 2.The Branch Manager,
Indian Overseas Bank,
Abishekapuram Branch,
Trichy - 620 020.



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C.SARAVANAN, J.

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