



W.P(MD)No.33180 of 2025

**BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT**

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**DATED : 21.11.2025**

**CORAM**

**THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN**

**W.P(MD)No.33180 of 2025**

**and**

**W.M.P(MD)Nos.26197 & 26198 of 2025**

Tvl.M/s.Ambresh & Co,  
Represented by its Partner Ambresh,  
No.1, NA, Pasumpon Thevar Street,  
Ellis Nagar,  
Madurai – 625 016.

... Petitioner

Vs.

- 1.The Deputy Commissioner (ST),  
Madurai (East),  
Madurai.
- 2.The Deputy State Tax Officer (ST),  
West Veli Street Circle,  
Madurai.
- 3.The Branch Manager,  
Canara Bank,  
Door No.31C, Manjanakara Street,  
South Veli Street,  
Madurai – 625 001.

... Respondents



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Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus to call for the impugned attachment order on the file of first respondent vide GSTIN 33AAZFM4488R1ZZ/APR-2023 to MAR 2024 dated 16.09.2025 and quash the same as illegal and devoid of merits and direct the respondent to redo the impugned assessment proceedings for the year 2023-24.

For Petitioner : Mr.Raja.Karthikeyan  
For Respondents : Mr.J.K.Jeyaselan  
Government Advocate  
for R.1 & R.2

### **ORDER**

Heard both sides.

2.The case on hand pertains to the assessment year 2023-24. Assessment order dated 30.10.2024 was passed, fixing the petitioner's tax liability at Rs.79,80,062/- (Rupees Seventy Nine Lakhs Eighty Thousand and Sixty Two only). Together with interest and penalty, the petitioner's total liability was Rs.1,73,99,708/- (Rupees One Crore Seventy Three Lakhs Ninety Nine Thousand Seven Hundred and Eight only). The

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petitioner challenged the assessment order by filing W.P(MD)No.15432 of 2025. The said writ petition was dismissed. However, three months time was granted to pay the admitted tax amount. The petitioner cleared the tax liability within the stipulated time. Since the interest and penalty had not been cleared, coercive action was initiated and the petitioner's bank account was also attached. Challenging the said recovery measures, this writ petition has been filed.

3.The learned counsel for the petitioner seeks leave to file appeal challenging the levy of interest and penalty. I cannot grant such liberty because his earlier writ petition had suffered dismissal.

4.The learned counsel for the petitioner states that review petition has been filed and that is yet to be numbered. Considering the fact that the petitioner has already cleared the entire tax liability, I am of the view that some more breathing time can be granted. The recovery proceedings are put on hold for a period of four months. In the meanwhile, the petitioner has to obtain liberty and relief in his review application.



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5.This Writ Petition is disposed of accordingly. No costs.

Consequently, connected miscellaneous petitions are closed.

**21.11.2025**

NCC : Yes / No  
Index : Yes / No  
Internet : Yes / No  
MGA

To

- 1.The Deputy Commissioner (ST),  
Madurai (East),  
Madurai.
- 2.The Deputy State Tax Officer (ST),  
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- 3.The Branch Manager,  
Canara Bank,  
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**G.R.SWAMINATHAN, J.**

MGA

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