



W.P(MD)No.33777 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

WEB COPY

DATED : 25.11.2025

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.33777 of 2025

and

W.M.P(MD)Nos.26661, 26662 & 26664 of 2025

KIDS WORLD,
Represented by its Proprietor
Kathirvel,
46, MK Nagar,
Abidhegapatti,
Tirunelveli – 627 012.

... Petitioner

Vs.

The State Tax Officer,
Commercial Tax Building,
Tirunelveli Town,
1st Circle, Assessment Circle,
Armed Reserve Line Road,
Palayamkottai,
Tirunelveli 0 627 002.

... Respondent

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 records in the order passed on 22.02.2025 by the respondent and quash the same and consequently direct the respondent to de-freeze



W.P(MD)No.33777 of 2025

the current account maintaining with the HDFC Bank in Account No. 50200043277258, Sripuram Branch, Tirunelveli.

For Petitioner : Mr.P.Madhan Alexandar
For Respondent : Mr.J.K.Jeyaselan
Government Advocate

ORDER

Heard both sides.

2.The petitioner suffered an exparte order at the hands of the respondent. The order was passed on 22.02.2025. Appeal period has already expired. The petitioner is permitted to file an appeal within a period of thirty days from the date of receipt of a copy of this order. The same shall be entertained without reference to limitation. Of course, the petitioner has to pay 10% of the disputed tax amount as predeposit. If the petitioner fails to remit the predeposit amount and / or file an appeal within thirty days as mentioned above, the benefit of this order shall stand recalled automatically. On the petitioner remitting the 10% predeposit of the disputed tax amount and furnishing proof that the appeal has been filed, the attachment made on the petitioner's bank account shall stand lifted immediately.

2/4



W.P(MD)No.33777 of 2025

WEB COPY

3.This writ petition is disposed of accordingly. No costs.

Consequently, connected miscellaneous petitions are closed.

25.11.2025

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

To

The State Tax Officer,
Commercial Tax Building,
Tirunelveli Town,
1st Circle,
Assessment Circle,
Armed Reserve Line Road,
Palayamkottai,
Tirunelveli 0 627 002.



WEB COPY



W.P(MD)No.33777 of 2025

G.R.SWAMINATHAN, J.

MGA

W.P(MD)No.33777 of 2025

25.11.2025