



W.P(MD)No.34313 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED : 27.11.2025

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.34313 of 2025

and

W.M.P(MD)No.27153 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.

The Deputy State Tax Officer (ST),
Westveli Street Circle,
Madurai.

... 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 impugned attachment order on the file of the first respondent vide GSTIN: 33AAZFM4488R1ZZ/2018-19 (FEB 2019 to MARCH 2019) dated 22.04.2024 and summary order Reference No.ZD330424220636N



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dated 27.04.2024 and quash the same as illegal and devoid of merits and direct the respondent to redo the impugned assessment proceedings for the year 2018-19.

For Petitioner : Mr.Raja.Karthikeyan
For Respondent : Mr.R.Suresh Kumar
Additional Government Pleader

ORDER

Heard both sides.

2.The petitioner suffered an exparte order at the hands of the respondent. The order was passed on 23.03.2024. 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. Since the entire amount has been recovered, the question of depositing 10% of the disputed tax amount as predeposit does not arise at all. If the petitioner fails to file an appeal within thirty days as mentioned above, the benefit of this order shall stand recalled automatically. On filing of the appeal, the attachment effected on the petitioner's bank account shall stand lifted immediately.



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

Consequently, connected miscellaneous petition is closed.

27.11.2025

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

To

The Deputy State Tax Officer (ST),
Westveli Street Circle,
Madurai.



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G.R.SWAMINATHAN, J.

MGA

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