



W.P.(MD) No.35857 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 15.12.2025

CORAM

THE HONOURABLE MR. JUSTICE KRISHNAN RAMASAMY

W.P.(MD)No.35857 of 2025

and

W.M.P.(MD).Nos.28490 and 28494 of 2025

M/s. Syedsirajudeen,

Represented by its Proprietor,

Syed Sirajudeen

... Petitioner

Vs

The Deputy Commercial Tax Officer,

Tuticorin-II Assessment Circle,

No.6, R-North Cotton Road,

Thoothukudi,

Tamil Nadu-628 001.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, to call for the records pertaining to the order passed by the respondent in Order No.ZD330923153979R, dated 22.09.2023 and quash the same as illegal and remand the matter for reconsideration.

For Petitioner : Mr.Selvakumar

For Respondent : Mr.R.Suresh Kumar,
Additional Government Pleader



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before the appellate authority, liberty is granted to the petitioner to file an appeal challenging the impugned order. Upon production of proof of payment of the deposit of Rs.2,00,000/- in compliance with this order, the concerned Bank is directed to defreeze the petitioner's account and permit the petitioner to operate the said bank account, if the account has been frozen pursuant to the impugned proceedings.

6. The petitioner shall file the appeal before the appellate authority within a period of two weeks from the date of receipt of a copy of this order. Upon such filing, the appellate authority is directed to take the appeal on file after verifying the deposit of Rs.2,00,000/-.

7. It is made clear that the above deposit is apart from the statutory pre-deposit, if any, that the petitioner is liable to make in accordance with law while preferring the appeal.

8. With the above directions, this Writ Petition stands disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

15.12.2025

Index : Yes/No
Internet: Yes/No
Neutral Citation: Yes/No
TSG



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To
The Deputy Commercial Tax Officer,
Tuticorin-II Assessment Circle,
No.6, R-North Cotton Road,
Thoothukudi,
Tamil Nadu-628 001.



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KRISHNAN RAMASAMY, J.

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