



**W.P.(MD) No.35836 of 2025**

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

**DATED: 15.12.2025**

**CORAM**

**THE HONOURABLE MR. JUSTICE KRISHNAN RAMASAMY**

**W.P.(MD)No.35836 of 2025**

**and**

**W.M.P.(MD).Nos.28475, 28476 & 28480 of 2025**

M/s. Syedsirajudeen,

Represented by its Proprietor,

Syed Sirajudeen

... Petitioner

**Vs**

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

2.State Bank of India,  
SPIC Nagar Branch,  
Muthiyapuram,  
Thoothukudi,  
Tamil Nadu-628 005.

... Respondents

**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 first respondent in Order No.ZD331023170573R, dated 27.10.2023 and quash the same as illegal and remand the matter for reconsideration.



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For Petitioner : Mr.Selvakumar  
For R-1 : Mr.R.Suresh Kumar,  
Additional Government Pleader  
For R-2 : Mr.S.Karthikeyan

**ORDER**

This Writ Petition has been filed seeking to quash the order passed by the first respondent in Order No.ZD331023170573R, dated 27.10.2023 and remand the matter for reconsideration.

2. Mr.R.Suresh Kumar, learned Additional Government Pleader takes notice for the first respondent. Mr.N.S.Karthikeyan, learned counsel takes notice for the second respondent.

3. By consent of both parties, the writ petition is taken up for final disposal at the admission stage itself.

4. Today, when the matter was taken up for hearing, the learned counsel appearing for the petitioner argued the case. However, it is evident that the impugned order is an ex parte assessment order, wherein the tax component has already been recovered and the dispute pertains only to the interest and penalty.



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5. In view of the above, this Court is inclined to grant liberty to the petitioner to approach the appellate authority. Accordingly, subject to the petitioner depositing a sum of Rs.2,00,000/- (Rupees Two Lakhs only) 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 second respondent / 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.



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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

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.**

TSG

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