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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27-10-2026

CORAM

THE HON'BLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 983 of 2026

CNR: {HCMA010035402026}

D Vasanthi
D/o.Mr.Devan
No.104 MGR Nagar
Thuthipet Village
Ambur Taluk
Tirupathur District.

..Petitioner(s)

Vs

1. Government Of India
   Ministry of Finance
   Income Tax Department
   National Faceless Assessment Circle
   Delhi.

2. The Commissioner Of Gst And Central Excise
   Newry Tower No. 2054, I Block,11 Avenue,
   Anna Nagar, Chennai 600 040

3. The Commissioner Of Commercial Tax
   Complaint Cell, Commerclal Tax Department,4th Floor, Ezhilagam, PED Estate,Chepauk, Chennai - 600 005

4. The Joint Commissioner Of State Tax Gst
   Chennai North Division,No.32, Elephant Gate Street,Periamet, Vepery,George Town, Chennai

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5. The Commissioner Of Police
   Cyber Crime Branch,Egmore, Chennai

6. The)oint Commissioner St
   Vellore Division, Vellore District.

7. The Deputy Commissioner St
   Vellore Division, Vellore District

8. The Assistant Commissioner St
   Vellore North, Assessment Circle,Fort Road,
   Vellore District

9. The Branch Manager
   Indian Bank,No.2, L.K.Complex,Main Road,
   Omerabad,Ambur Taluk,Tirupathur District

..Respondent(s)

PRAYER: The Writ Petition is filed under Article 226 of the Constitution of India seeking the issuance of a Writ of Mandamus directing the 3rd respondent to consider and pass appropriate orders based on petitioner's representation dated 30.08.2025 requesting to withdraw the proceedings dated 30.06.2023 passed by the 8th respondent in GSTIN 33BGZPV9052M1Z8 / 2020-2021 and 2021-2022 and to direct the 9th respondent to defreeze petitioner's savings Account Nos.6563195879, 3477508986 and 7158860954 maintained in Indian Bank, Ambur Branch, Tiurpathur District.

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For Petitioner(s): Mr. Thirumoorthy D

For Respondent(s): Ms. Amirta Poonkodi Dinakaran
Additional Government Pleader
for R3 to R8

ORDER

The present Writ Petition has been filed seeking the issuance of a Writ of Mandamus directing the 3rd respondent to consider and pass appropriate orders on the petitioner's representation dated 30.08.2025, wherein the petitioner requested the withdrawal of the proceedings dated 30.06.2023 passed by the 8th respondent for the assessment years 2020-2021 and 2021-2022 in respect of GSTIN 33BGZPV9052M1Z8. Consequently, the petitioner seeks a direction to the 9th respondent to defreeze the petitioner's savings account numbers 6563195879, 3477508986, and 7158860954 maintained with the Indian Bank, Ambur Branch, Tirupathur District.

2. The learned counsel for the petitioner submits that the petitioner's PAN and Aadhaar details were misused, leading to the passing of the impugned proceedings dated 30.06.2023. Aggrieved by the same, the petitioner submitted a representation dated 30.08.2025 to the Commissioner of Commercial Taxes,

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seeking a direction to the 8th respondent to withdraw the said proceedings. However, the same has not been considered till date. Challenging the same, the petitioner is before this Court.

3. This Court is unable to accept the said submission. The 8th respondent, who has the requisite jurisdiction, has passed the order under the provisions of the GST Act. Such an order must be challenged by way of a statutory appeal before the appropriate appellate authority and cannot be bypassed by filing a Writ Petition before this Court, even if it is assumed that the impugned order was passed on account of the petitioner's PAN and Aadhaar details being misused by third parties. Therefore, no Mandamus can be issued in the present Writ Petition. Accordingly, this Writ Petition stands dismissed. No costs.

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