BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 29.01.2026

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THE HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

W.P.(MD)No.2050 of 2026
& W.M.P(MD)Nos.1615 & 1617 of 2026

M/s.Oasys Marketing Agency
Rep by its Proprietor Mr. K.R. Ilanghovan
No.1, Thuraiyur Main Road
Pulivalam, Tiruchirapalli-621006

... Petitioner

Vs.

1. The Appellate Authority / Deputy Commissioner (CT)
No.12A/26, 2nd Main Road
Ponnagar, Tiruchirapalli-621001

2. The State Tax Officer
Thuraiyur Assessment Circle
Survey No.24/6 Opposite to Imayam College
Kannanur post, ThuraiyurTaulk,
Tiruchirapalli-621006

3. The Deputy State Tax Officer - 2
Office of the State Tax Officer
Thuraiyur Assessment Circle
Tiruchirappalli-621006

4. The Deputy Commercial tax officer
Office of the Commercial tax officer
Thuraiyur Assessment Circle
Tiruchirappalli-621006

5. The Branch Manager
Indian Overseas Bank
No.3/81, FCJ Complex
Trichy Thuraiyur Road
Pulivalam, Tiruchirapalli-621006

... 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 of the impugned Order passed by the 1st respondent in form GST APL - 02, dated 16.10.2025 in Reference No. ZD3310251701305 dated 05.05.2025, and quash the same and consequently direct the 2nd respondent to instruct the 5th respondent to defreeze the petitioners Account No.94602000000575 (Current A/c).

For Petitioner : Mr.M.S.Krishnakumar

For Respondent : Mr.R.Suresh Kumar, AGP for R1 to 4
Mr.N.Dilipkumar, for R5

ORDER

This writ petition has been filed challenging the impugned order dated 16.10.2025 passed by the 1st respondent.

2. Mr.R.Suresh Kumar, learned Additional Government Pleader, takes notice on behalf of the respondents 1 to 4 and Mr.N.Dilipkumar, learned counsel, takes notice on behalf of the 5th respondent.

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

4. The learned counsel for the petitioner would submit that in this case, this Court, vide order dated 24.04.2025 passed in W.P.No.11512 of 2025, granted liberty to the petitioner to file an appeal within a period of two weeks from the date of receipt of the said order and specifically directed the 1st respondent not to insist upon limitation. Pursuant to the same, the petitioner had duly filed an appeal against the assessment order within the time limit fixed by this Court. In spite of the same, the respondent had rejected the appeal filed by the petitioner, vide impugned order dated 16.10.2025, on the aspect of limitation. Hence, this petition. Further, he requests this Court to de-freeze the bank account of the petitioner.

5. In reply, the learned Additional Government Pleader appearing for the respondents would submit that at the time of filing the appeal, the petitioner had not made any reference with regard to the order dated 24.04.2025 passed by this Court. Under these circumstances, being unaware of the said order, the 1st respondent had rejected the appeal filed by the petitioner on the aspect of limitation. Hence, he requests this Court to pass appropriate orders.

6. Heard the learned counsel for the petitioner and the learned Additional Government Pleader appearing for the respondents and also perused the entire materials available on record.

7. In the case on hand, this Court, vide order dated 24.04.2025 passed in W.P.No.11512 of 2025, granted liberty to the petitioner to file an appeal within a period of two weeks from the date of receipt of the said order and specifically directed the respondent not to insist upon limitation. Pursuant to the same, an appeal was preferred by the petitioner, however, 1st respondent had rejected the said appeal filed by

the petitioner, vide impugned order dated 16.10.2025, on the aspect of limitation.

8. On the other hand, according to the respondents, the petitioner had not made any reference with regard to the order dated 24.04.2025 passed by this Court and hence, being unaware of the said order, the appeal filed by the petitioner was rejected by the 1st respondent.

9. In view of the above, this Court is inclined to set aside the impugned order passed by the 1st respondent. Accordingly, this Court passes the following order:

i) The impugned order dated 16.10.2025 is hereby set aside.

ii) The 1st respondent is directed to take the appeal on record and consider the same, if it is otherwise in order, on its own merits and in accordance with law, by providing sufficient opportunity to the petitioner.

iii) As a sequel, the respondents are directed to release the attachment, and instruct the concerned bank/5th respondent to de-freeze the bank account of the petitioner, immediately upon the production of a copy of this order.

10. With the above directions, this writ petition is disposed of. No cost. Consequently, the connected miscellaneous petitions are also closed.

29.01.2026

Speaking/Non-speaking order
Index : Yes / No
Neutral Citation : Yes / No
nsa

To

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