

D/L. 42.
October 16, 2023.
MNS.

WPA No. 21059 of 2023

Indranil Mazumder
Vs.
Union of India and others

Mr. Amit Ranjan Pati,
Ms. Swastika Chowdhury

... for the petitioner.

Mr. A. K. Dasgupta

...for the Union of India.

Mr. K. Jaweed Yusuf,
Mr. Arindam Mitra

...for the State.

Mr. Rahul Sarkar,
Mr. Siddhant Srivastav

...for the respondent nos. 5 and 6.

1. Affidavit-of-service filed in Court today be kept on record.
2. Learned counsel for the petitioner contends that the petitioner is the sole proprietor of one M/s. S. M. Enterprise.
3. The petitioner was also named as a guarantor in the cash-credit account of M/s. Intelligence Solutions, which is the sole proprietorship firm of the petitioner's mother.

4. Due to an alleged default on the part of the petitioner's mother with regard to M/s. Intelligence Solutions by purported diversification of public money, the petitioner's account has also been frozen by the respondent-bank.
5. It is argued that the petitioner's sole proprietorship firm M/s. S. M. Enterprise has no connection whatsoever with the said cash-credit account of M/s. Intelligence Solutions and, as such, the notice given for freezing the petitioner's bank account is required to be set aside.
6. Heard learned counsel for the parties.
7. In law, there is no distinction between a sole proprietorship concern and the sole proprietor thereof, who are the same juristic entity. The sole proprietorship concern of the petitioner, namely, M/s. S. M. Enterprise and its cash-credit account are part of the assets of the petitioner's sole proprietorship concern.
8. Since the petitioner is a guarantor with regard to the cash-credit account of M/s Intelligence Solutions, which is allegedly the defaulting proprietorship firm, the petitioner's liability with the borrower there is co-extensive.

9. Hence, the petitioner's assets and accounts can very well be the subject matter of measures taken by the bank for recovery of the dues from M/s Intelligence Solutions, of which the petitioner is a guarantor.
10. Thus, I do not find any illegality or irregularity in the account of M/s S. M. Enterprise, the sole proprietorship of the petitioner, being frozen by the respondent-bank.
11. Hence, there is no scope of interference in the writ petition.
12. Accordingly, WPA No. 21059 of 2023 is dismissed on contest.
13. There will be no order as to costs.
14. Urgent photostat certified copies of this order, if applied for, be made available to the parties upon compliance with the requisite formalities.

(Sabyasachi Bhattacharyya, J.)