



W.P.Nos.25031, 25035, 25038 and 25042 of 2023
and
W.M.P.Nos.24458, 24466, 24462 and 24470 of 2023

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KRISHNAN RAMASAMY, J.

These matters have been listed under the caption 'for clarification',
at the instance of the learned counsel for the petitioner.

2. Learned counsel for the petitioner seeks clarification with regard to the operative portion of the order dated 28.11.2023 passed in the above Writ Petitions. The learned counsel submitted that this Court vide order dated 28.11.2023 has directed the petitioners to file modification application within a period of one week from the date of receipt of a copy of that order, to modify the order of provisional attachment issued by the respondent dated 16.08.2023.

2.1 The learned counsel for the petitioner contended that this Court has only directed the concerned respondent to consider the application for modification and thereafter, pass orders, lifting the provisional attachment orders dated 16.08.2023, owing to which, the petitioner would be getting the working capital facilities from the banks. However, there is no specific time



limit prescribed for the respondent to consider the petitioner's application with regard to the release of properties that were mortgaged and therefore, unless and otherwise, the modification application which would be filed by the petitioner is directed to be disposed of within a specified time as stipulated by this Court, the petitioner would not be able to relish the benefits of the order passed by this Court dated 28.11.2023 and the respondent-Income Tax Department would take advantage of the same and would keep the applications pending.

2.2 Therefore, the learned counsel appearing for the petitioner prays this Court to fix a time limit for the respondent to dispose of such modification applications expeditiously, preferably, within two week from the date of filing of such modification applications by the petitioner.

3. In view of the above, this Court is inclined to modify clause ii) of Para No.14 of the order dated 28.11.2023 passed in the above Writ Petitions in the following manner:-



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KRISHNAN RAMASAMY, J.

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11.12.2023