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**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION**

WRIT PETITION NO. 5033 OF 2024

Karthik Ramakrishnan .. Petitioner

Versus

Commissioner of Goods and
Services Tax .. Respondent

Mr. Harsh Behany a/w Ms. Maithili Iyer a/w Ms. Atiksha Jain i/by HN
Legal and Adv. Maithili Iyer for the petitioner.

Ms. Jyoti Chavan, Addl. GP for respondent.

**CORAM : M. S. Sonak &
Jitendra Jain, JJ.**

DATE : 18 December 2024

PC.(Per M.S.Sonak, J.):-

1. Heard learned counsel for the parties.
2. Rule. The Rule is made returnable immediately at the request of
and with the consent of the learned counsel for the parties.
3. Learned counsel for the parties agree that the order which is
made in the connected Writ Petition No. 4947 of 2024 will govern the
issues raised in this petition. The counsel agree that the issue raised are
identical.
4. Therefore, by adopting the reasoning in the order disposing of the
Writ Petition No. 4947 of 2024, we allow this petition in terms of prayer

clause (a) and (b) which reads as follows:

(a) That this Hon'ble Court be pleased to issue a Writ of Certiorari or any other Writ in the nature of Certiorari or any other appropriate Writ to call for the records and proceedings from the file of the Respondents which led to the unlawful attachment / freezing of the Petitioner's Demat accounts and after examining the legality, validity and proprietary thereof be pleased to quash and set-aside the State Tax Letter bearing No. STO (C-008) / ND-13 / CDSL / NSDL / Recovery / B-2 dated June 20, 2024 and State Tax Letter dated February 22, 2024 purportedly issued by respondent No.2.

(b) That this Hon'ble Court, in exercise of its powers under Article 226 of the Constitution of India, 1950, be pleased to issue a Writ of Mandamus or any other Writ in the nature of Mandamus or any other appropriate Writ thereby directing the Respondents to lift the attachment of the Demat accounts of the Petitioner bearing DP ID: IN302902 held with ICICI Bank &B™ Limited and DP ID: 1201090009524291 held with Motial Oswal Financial Services Limited;

5. The Rule is made absolute in the above terms of prayer clause (a) and (b) without any cost order.
6. All concerned must act on an authenticated copy of this order.
7. The interim order, if any, stands vacated. The interim application, if any, is disposed of.

(Jitendra Jain, J.)

(M. S. Sonak, J.)