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W.P.No.280 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 14.02.2024

CORAM

THE HONOURABLE MR.JUSTICE SENTHILKUMAR RAMAMOORTHY

Writ Petition No.280 of 2024
and W.M.P.Nos.347 & 348 of 2024

M/s.Midas Golden Distilleries Pvt. Ltd.,
Represented by its Director,
K.Karthikeyan,
2/207, Padappai-Pushpagiri Road,
Sirumathur Village, Padappai P.O.,
Kundrathur Taluk, PIN-601 301,
Kanchipuram District.

... Petitioner

-VS-

1.The Deputy Commissioner (ST)-II,
Large Tax Payers Unit,
Integrated Buildings,
Commercial Tax & Registration Department,
South Tower, 4th floor,
Nandanam, Chennai-600 035.

2.Tamil Nadu Sales and Marketing
Corporation (TASMAC),
Represented by its Managing Director,
CMDA Tower-II, 4th floor,
Gandhi Irwin Bridge Road,
Egmore, Chennai-600 008.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of



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India, to issue a Writ of Certiorarified Mandamus calling for records of the 1st respondent pertaining to the impugned order vide TIN:33131662988/2023-2024, dated 19.12.2023 attaching the receivable from the 2nd respondent, to quash the same and direct the 1st respondent to consider petitioner's representation dated 21.12.2023 and issue appropriate orders.

For Petitioner : Mr.G.Rajagopalan, Senior Counsel
for Mr.PA.Elantamil Arvalan

For R1 : Mr.Haja Nazirudeen, AAG,
assisted by C.Harsha Raj, AGP

For R2 : Mr.K.Sathish Kumar
Standing Counsel (TASMAC)

ORDER

This writ petition was filed challenging an attachment/garnishee order. Pursuant to interim order dated 08.01.2024, the tax dues for October and November 2023 were deposited in full.

2. Learned Senior Counsel for the petitioner submits that a fresh attachment order has been issued with respect to the subsequent period. He also submits that tax dues may be appropriated from and out of money lying to the credit of the petitioner in the bank and that the remaining amounts



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may be released to the petitioner.

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3.This issue is outside the scope of the present writ petition. However, the petitioner is at liberty to submit a representation to the respondents in this regard and the respondents are directed to consider any such representation. W.P.No.280 of 2024 is disposed of with these observations since nothing further survives for adjudication, by leaving it open to the petitioner to assail the subsequent attachment order or to approach this Court if otherwise aggrieved. There will be no order as to costs. Consequently, connected miscellaneous petitions are closed.

14.02.2024

Index : Yes / No
Internet : Yes / No
Neutral Citation: Yes / No

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SENTHILKUMAR RAMAMOORTHY,J.

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To

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