



WEB COPY

W.P.No.1921 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22.03.2024

CORAM

THE HON'BLE MR.JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.No.1921 of 2024

and

W.M.P.Nos.2028, 2029 & 2031 of 2024

M/s. Thirumala Ginning Mills,
Rep.by its proprietor, Sri Masilamani Vigneswaran,
No.60, Kambainallur,
Subramaniyar Koil Street,
Harur – 635 202.

... Petitioner

Versus

The State Tax Officer, (FAC),
Harur Assessment Circle,
Harur.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorari, to call for the records of the Respondent in his proceeding No.GSTTIN: 33ATSPV7298Q1Z5 and quash the proceeding dated 15.02.2023.

For Petitioner : Mr. B. Raveendran

For Respondent : Ms. Amirta Poonkodi Dinakaran,
Government Advocate (Tax)



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ORDER

Garnishee order dated 15.02.2023 is subject to challenge in the writ petition.

2. This writ petition was filed after assailing the assessment order dated 28.10.2021 by way of an appeal before the appellate authority. Since such appeal had not been numbered at the time the writ petition was filed, the respondent did not withdraw the garnishee order. After the order dated 01.03.2024 of this Court, the appeal was numbered. Consequently, in terms of Section 107 of the Tamil Nadu Goods and Services Tax Act, 2017, a stay of recovery pursuant to the impugned order comes into force.

3. Ms. Amirta Poonkodi Dinakaran, learned Government Advocate (Tax), also concurs that the appeal has been numbered and that the pre-deposit was made.

4. In these circumstances, the impugned order dated 15.02.2023 is



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quashed and the Writ Petition is allowed. There shall be no order as to costs. Consequently, the connected miscellaneous petitions are also closed.

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Index : Yes

Speaking Order : Yes

Neutral Citation Case : Yes

klt

To

The State Tax Officer, (FAC),
Harur Assessment Circle,
Harur.



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SENTHILKUMAR RAMAMOORTHY, J.,

klt

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