



W.P.Nos.8427 & 8431 of 2022

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**IN THE HIGH COURT OF JUDICATURE AT MADRAS**

DATED : 19.10.2024

CORAM

**THE HONOURABLE MR.JUSTICE C.SARAVANAN**

W.P.Nos.8427 & 8431 of 2022

and

W.M.P.Nos.8372, 8373, 8377 & 8379 of 2022

1.M/s.Global Life Solutions Private Limited,  
Rep by its Managing Director,  
Mr.S.Sathish Kumar  
269, MM Complex, Maruthamalai Main Road,  
Kalveeram Palayam,  
Coimbatore. ... Petitioner in W.P.No.8427 of 2022

2.M/s.Dream Makers Global Private Limited,  
Rep by its Managing Director,  
Mr.S.Sathish Kumar,  
Door No.147, Sri Sai Complex,  
Flat No.1, Opp.avila Convent,  
Velandipalayam,  
Coimbatore – 641 025. ... Petitioner in W.P.No.8431 of 2022

Vs.

1.The Income Tax Department,  
Rep by its Deputy Director of Income – Tax,  
(INV), Unit – 1, 63, Race Course Road,  
Coimbatore.

2.The Manager,



W.P.Nos.8427 & 8431 of 2022

Bank of Baroda,  
Sai Baba Colony,  
Coimbatore.

... Respondents in both W.Ps.

3.The Manager,  
ICICI Bank,  
Sai Baba Colony,  
Coimbatore.

... Respondent in W.P.No.8427 of 2022

Prayer in W.P.No.8427 of 2022: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records culminated in Prohibitory Orders dated 11.02.2022 passed by the 1<sup>st</sup> respondent and quash the same as unsustainable in law.

Prayer in W.P.No.8431 of 2022: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records culminated in Prohibitory Orders dated 18.02.2022 passed by the 1<sup>st</sup> respondent and quash the same as unsustainable in law.

For Petitioners : No Appearance  
(in both W.Ps)

For Respondents : Mr.A.N.R.Jayaprathap  
(in both W.Ps) Standing Counsel  
for R1

### **COMMON ORDER**



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There is no representation on behalf of the petitioners, despite the case being listed under the caption “for dismissal”.

2. The learned Standing Counsel for the first respondent submits that the impugned order in the respective Writ Petitions have a short life period of 60 days as per Section 132(8A) of the Income Tax Act, 1961.

3. Recording the above submission, these Writ Petitions are closed without prejudice to the rights of the petitioner to agitate the issue, in case, any other adverse proceedings are initiated pursuant to the impugned order. No costs. Consequently, connected Writ Miscellaneous Petitions are also closed.

**19.10.2024**

Index : Yes/No  
Internet : Yes/No  
Speaking Order/Non-Speaking Order  
Neutral Citation : Yes/No  
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To

1. The Deputy Director of Income – Tax,  
Income Tax Department,



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(INV), Unit – 1, 63, Race Course Road,  
Coimbatore.

2.The Manager,  
Bank of Baroda,  
Sai Baba Colony,  
Coimbatore.

3.The Manager,  
ICICI Bank,  
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**C.SARAVANAN, J.**

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and  
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