W.M.P.No.8888 of 2024
in
W.P.No.3600 of 2024

SENTHILKUMAR RAMAMOORTHY, J.,

An order dated 26.04.2023 of the second respondent was challenged in the writ petition primarily on the ground that Section 6(2)(b) of applicable GST statutes was violated.

2. After pointing out that the petitioner's registration was allotted to the Central Goods and Service Tax authorities, learned counsel for the petitioner relied on the judgment of this Court in a batch of writ petitions, wherein the leading case is W.P.No.34792 of 2019, dated 11.03.2024, in *Tvl.Varthan Infrastructure v. The Special Secretary, Head of the GST Council Secretariat, and Others,* wherein this Court concluded that if assessment proceedings in respect of a registered person are allotted to Central Goods and Services Tax authorities, assessment proceedings should be proceeded with by the Central Goods and Services Tax authorities and not by the State Goods and Services Tax authorities and vice-versa.

3. By filing a miscellaneous petition, the petitioner seeks the withdrawal of the attachment order dated 12.04.2024 issued to Axis Bank, Perundurai Road. Learned counsel also points out that a sum of Rs.5,36,529/- was appropriated pursuant to the attachment order.

4. Especially in view of the above mentioned order of this Court, which holds the field as on date, the respondents are not entitled to recover amounts pursuant to the impugned order.

5. In these circumstances, the attachment order dated 12.02.2024 stands raised.

6. List the matter on 16.04.2024.

25.03.2024

(1/2)

klt

SENTHILKUMAR RAMAMOORTHY, J.,

klt

W.M.P.No.8888 of 2024
in
W.P.No.3600 of 2024

25.03.2024
(1/2)