



WEB COPY



W.P.No.18192 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23.07.2024

CORAM

THE HONOURABLE MR.JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.No.18192 of 2024
and W.M.P.Nos.19977 & 19980 of 2024

Thiyagaraja Enterprises,
Represented by its Managing Partner
T.Muthulingam,
GSTIN/ID:33AALFT8375L1ZG,
Address:338/A2, Bendrahalli,
Pochampalli, Krishnagiri,
Tamil Nadu:635 201.

... Petitioner

-VS-

1. The Office of Assistant Commissioner (State Taxes),
Krishnagiri-II,
Hosur, Krishnagiri,
Tamil Nadu-635 001.

2. The Manager, Indian Bank,
C/45-A, Main Road, Bargur,
Krishnagiri.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus calling upon the records

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of the impugned order passed by the 1st Respondent Authority Rc. No 33AALFT8375L1ZG / 2023-2024 dated 18.03.2024 and quash the same and consequentially direct the 2nd Respondent to defreeze the account of the petitioner which has been put to freeze towards the recovery based on the Impugned Assessment orders.

For Petitioner : Mr.S.Nirmal Aditya

For R1 : Mr.C.Harsha Raj, AGP (T)

ORDER

A recovery notice dated 18.03.2024 issued in respect of assessment periods 2017-2018, 2019-2020 & 2020-2021 is challenged in this writ petition. The petitioner asserts that orders in original issued in respect of assessment periods 2017-2018, 2019-2020 & 2020-2021 are assailed in W.P.Nos.18179, 18181 & 18188 of 2024, respectively. In view of assessment orders for the aforesaid periods being set aside in separate orders dated 23.07.2024 in W.P.Nos.18179, 18181 & 18188 of 2024, the recovery notice dated 18.03.2024 is set aside and the bank attachment is raised subject to fulfilment of conditions specified therein.



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2. The writ petition is disposed of on the above terms without any order as to costs. Consequently, connected miscellaneous petitions are closed.

23.07.2024
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Index : Yes / No

Internet : Yes / No

Neutral Citation: Yes / No

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To

The Office of Assistant Commissioner (State Taxes),
Krishnagiri-II,
Hosur, Krishnagiri,
Tamil Nadu-635 001.



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SENTHILKUMAR RAMAMOORTHY,J

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