



WEB COPY



W.P.No.21303 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 19.08.2024

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THE HONOURABLE MR. JUSTICE KRISHNAN RAMASAMY

W.P.No.21303 of 2024
and W.M.P.No.23263 of 2024

Shanmuga Sundaram

... Petitioner

Vs.

1. The State Tax Officer,
Ponnamallee Assessment Circle,
Chennai.

2. The Manager,
City Union Bank Limited,
D.No.1, Ramachandra Nagar,
Chennai - 600 056.

... Respondents

PRAYER: This Writ Petition is filed under Article 226 of the Constitution of India, for the issuance of a Writ of Certiorari, to call for the records leading to the issuance of bank attachment notice bearing reference GSTIN: 33BPGPS3582F2ZQ/2024/A1, dated 26.02.2024 passed by the first respondent herein to the second respondent and quash the same.

For Petitioner : Mr.L.Gokul Raj
for Ms.S.P.Sri Harini

For Respondents : Mr.G.Nanmaran
Special Government Pleader (T)

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ORDER

The present Writ Petition is filed for the issuance of a Writ of Certiorari, to call for the records leading to the issuance of bank attachment notice bearing reference GSTIN: 33BPGPS3582F2ZQ/2024/A1, dated 26.02.2024 passed by the first respondent herein to the second respondent and quash the same.

2. When the matter is taken up for hearing, the learned Special Government Pleader (T) produced a copy of the letter issued by the Deputy Commissioner (ST), Poonamallee Zone, Chennai, to the second respondent dated 05.08.2024 with regard to lifting of the impugned attachment order dated 26.02.2024. Since the entire payment was paid to an extent of Rs.1,08,179/- though Voluntary Payment in DRC 03 on 26.03.2024, the subject matter of this Writ Petition has become infructuous.

3.The learned counsel for the petitioner would submit that by recording the said letter issued by the Deputy Commissioner (ST), Poonamallee Zone, Chennai, dated 05.08.2024, this Writ Petition may be dismissed.



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4. Recording the submissions made on either side and the said letter issued by the Deputy Commissioner (ST), Poonamallee Zone, Chennai, to the second respondent dated 05.08.2024 with regard to lifting of the attachment order dated 26.02.2024, this Writ Petition is dismissed as infructuous. There shall be no order as to costs. Consequently, the connected Miscellaneous Petition is closed.

19.08.2024

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To

1. The State Tax Officer,
Ponnamallee Assessment Circle,
Chennai.
2. The Manager,
City Union Bank Limited,
D.No.1, Ramachandra Nagar,
Chennai - 600 056.



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KRISHNAN RAMASAMY, J.

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