



W.P. No.32472 of 2024

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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 05.12.2024

CORAM

THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. No.32472 of 2024

and

W.M.P. No.35263 of 2024

Mr.Ramachandran Rajkumar
Proprietor of M/s.Sri Vinayaga Gas Agency,
No.153, Mannargudi Road,
Muthupettai, Tiruvarur-614 704.

... Petitioner

Vs.

- 1.The Superintendent of GST & Central Excise,
Tiruvarur Range, No.12-A, Kumaran Koil Street,
Tiruvarur-610 002.
- 2.The Commissioner of GST & Central Excise (Appeals),
No.1, Williams Road, Cantonment,
Tiruchirappalli-620 001.
- 3.The Deputy Commissioner (ST)(FAC),
No.12-A, Kumaran Koil Street,
Tiruvarur-610 002.
- 4.The Branch Manager,
ICICI Bank Ltd.,
No.4, Keela Raja Street,
Mannargudi-614 001.

... Respondents



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PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari calling for the records pertaining to the impugned attachment notice in Form GST DRC-13 dated 29.08.2024 issued in GSTIN No.33AKZPR2230G1ZZ by the 3rd Respondent and quash the same.

For Petitioner : Mr.Derrick Sam

For Respondents : Mr.K.S.Ramaswamy
Standing Counsel (for R1 & R2)
Mr.V.Prashanth Kiran
Government Advocate (for R3)

ORDER

The present Writ Petition is filed challenging the impugned demand notice issued pursuant to the assessment order dated 29.08.2024 for the period 2018-19.

2. Challenging the assessment order dated 26.04.2024 passed by the 1st Respondent, the petitioner filed a writ petition in W.P.No.32468 of 2024 and the same has been disposed of by this Court vide its order dated 05.12.2024. The operative portion of the order reads as under:

“5. In view thereof, the impugned order passed by the respondents dated 26.04.2024 is set aside. The learned assessing/adjudicating authority/respondent would re-do the assessment by taking into account the amendment referred supra. The petitioner may submit their objection by way of reply, within a period of three (3) weeks from the date of receipt of a copy of this order along with the amendment and other details. If any such reply is filed, the same shall be considered and orders shall be passed, after affording reasonable opportunity of personal hearing to the petitioner. In respect of other issues, the



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impugned order shall remain undisturbed.

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6. With the above direction, this Writ Petition is disposed of. There shall be no order as to costs. Consequently, connected miscellaneous petition is closed.”

3. In view of the fact that the impugned assessment order dated 26.04.2024 has been set aside by this Court vide its order dated 05.12.2024 in W.P.No.32468 of 2024, the impugned attachment notice dated 29.08.2024 and the attachment made in the petitioner's Bank accounts is ordered to be lifted forthwith.

4. Accordingly, this writ petition is disposed of. No costs. Consequently, the connected miscellaneous petition is closed.

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Speaking (or) Non Speaking Order

Index : Yes/ No

Neutral Citation: Yes/No

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MOHAMMED SHAFFIQ, J.

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To:

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Tiruvarur-610 002.
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05.12.2024

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