



W.P.No.36115 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

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DATED: 08.02.2024

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THE HONOURABLE MR.JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.No.36115 of 2023

&

WMP Nos.36072, 36073 & 36074 of 2023

M/s. Supreme Parradise
No.15/3, Asher Nagar 2nd Street,
SAP Theatre Back Side,
Avinashi Road,
Tirupur-3,
Represented by its Partner N.Selvaraj
vs

... Petitioner

- 1.Assistant Commissioner (ST)(FAC)
North 1 Circle, Assessment Circle,
Tirupur-1.
- 2.The Branch Manger,
HDFC Bank,
Tirupur Branch,
No.14, Aristo International,
Mahaveer Colony, Sabapathipuram,
Tirupur-641 601.
- 3.The Branch Manager,
State Bank of India,
Tirupur Branch,
13, Muncif Srinivasapuram,
Uthukuli Road,
Tirupur - 641 601.
- 4.The Branch Manager,



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ICICI Bank,
Tirupur Branch,
AEPC Building,
Bungalow Stop,
Tirupur.

... Respondents

PRAYER in all W.Ps: These Writ Petitions filed under Article 226 of the Constitution of India to issue a writ of Certiorarified Mandamus calling for the records of the 1st Respondent leading to issuance of Impugned Notices dated 06.12.2023 and 13.12.2023 vide Roc.No.33AAVFS9545H1Z1/2017-18 to 2021-22 and quash the same and forbearing the 1st Respondent from taking any coercive/recovery action against the Petitioner till disposal of the WP Nos.13424, 13427, 13429, 13433 and 13435 of 2023 pending on the file of this Court.

For Petitioner : Mr.Arunmogan, K.M.C.

Mr.Mithelesh DK

For Respondents: Mrs.K.Vasanthamala,
Government Advocate for R1

Mr.C.Mohan for
M/s.King and Partridge for R2

ORDER

By this writ petition, recovery notices dated 06.12.2023 and 13.12.2023 are challenged.

<https://www.mhc.tn.gov.in/judis> 2. Learned counsel for the petitioner submits that the



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assessment orders were the subject of a batch of writ petitions and that the assessee succeeded in the said writ petitions. He has placed on record the order dated 10.01.2024 in W.P.Nos.13424, 13427, 13429, 13433 and 13435 of 2023.

3. On examining paragraph 54 thereof, it is evident that the impugned assessment orders were quashed and the matters were remitted to the respondent for reconsideration. In view thereof, this writ petition is liable to be allowed. Consequently, the notices impugned herein are quashed. Any further recovery action should await the outcome of the remanded proceedings. As a consequence, it is made clear that the petitioner is free to operate bank accounts maintained with respondents 2 to 4 herein. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

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Index : Yes / No
Internet : Yes / No
Neutral Citation : Yes / No
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To



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SENTHILKUMAR RAMAMOORTHY J.

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