



W.P.(MD).No.25272 of 2024

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 25.10.2024

CORAM

THE HONOURABLE MR. JUSTICE MOHAMMED SHAFFIQ

W.P.(MD).No.25272 of 2024

and

W.M.P.(MD).Nos.21468 and 21469 of 2024

M.G.P.Store,
Represented by its Proprietor B.Usha.

... Petitioner

Vs.

- 1.The Commissioner,
Office of the Principal and Special
Commissioner of Commercial Taxes,
Ezhilagam,
Chepauk,
Chennai – 600 005.
- 2.The Deputy Commissioner (GST),
4th Floor, Commercial Tax Buildings,
Dr.S.G.K.S. Thangaraj Salai,
Madurai – 625 020.
- 3.The Deputy Commissioner (ST),
Kuzhithurai Circle,
Kanniyakumari District.
- 4.The Deputy State Tax Officer – 1,
Kuzhithurai Assessment Circle @ Kattathurai,
Kanniyakumari District.



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5. The Branch Manager,
Indian Bank,
Thiruvananthapuram Road,
Kaliyakkavilai,
Kanniyakumari District – 629 153.

...Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, calling for the records in impugned communication in Roc No.33AAIPU9129N2ZY/2018-19 dated 12.09.2024 on the file of the third respondent and quash the same.

For Petitioner	: Mr.I.Romeo Roy Alfred
For R-1 to R-4	: Mr.R.Sureshkumar Additional Government Pleader
For R-5	: Mr.C.Karthik Standing Counsel

ORDER

The present Writ Petition is filed challenging the garnishee proceedings dated 12.09.2024.

2. It is submitted by the learned counsel for the petitioner that the third respondent issued the impugned communication, which was addressed to the fifth respondent Bank, whereby, a sum of Rs.12,64,814/- was sought to be recovered from the petitioner's bank account bearing Account No.526624126 maintained with the fifth respondent, in respect of the alleged dues of one



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Joseph Hyson Joseph, Proprietor of T.A.Hysoh Josephangel Agencies, who is no way connected with the petitioner firm. It is submitted that the above proceedings thus suffers from error apparent on the face of record, which was also agreed to by the learned counsel for the respondents.

3. In view thereof, the impugned proceedings dated 12.09.2024 is set aside. It is always open to the respondents to proceed with recovery proceedings against the defaulters in accordance with law.

4. Accordingly, the Writ Petition stands disposed of. There shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

25.10.2024

Index : Yes / No
Internet : Yes/ No
Lm

To
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MOHAMMED SHAFFIQ, J.

Lm

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