



WP NO. 13563 of 2025



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09-06-2025

CORAM

THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY

WP NO. 13563 of 2025

AND

WMP NO. 15218 OF 2025, WMP NO. 15220 OF 2025

M/s NTIER BUSINESS CONSULTANCY SERVICES

Rep By Its Proprietor Nisha Agarwal, Suite No.B-210 43/44, 2nd
Floor Roop Chamber, Erulappa Street, Sowcarpet, Chennai, Tamil
Nadu-600 079.

Petitioner(s)

Vs

THE Union of India

Rep By Its Chairman Central Board Of Indirect Taxes And
Customs, New Delhi- 110 001. and 3 Others

Respondent(s)

For Petitioner(s):

Mr.B.Karthik

For Respondent(s):

Mr.B.Ramanakumar

Senior Standing Counsel For R1

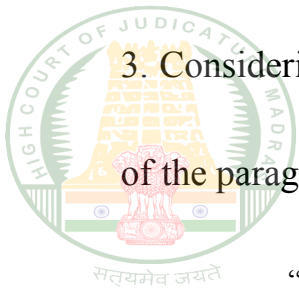
Mr.V.Prasanth Kiran

Government Advocate For R3

ORDER

Today, this matter has been listed under the caption “For Being Mentioned”.

2. The learned counsel for the petitioner would submit that during the previous occasion, a request was made with regard to the de-freezing of bank accounts of the petitioner and the same was acceded by this Court. However, the said aspect was not reflected in the order dated 17.04.2025 and hence, he requests this Court to rectify the same.



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(v)

3. Considering the above submission, the following paragraph shall be included of the paragraph No.4 in the order dated 17.04.2025.

“(v) Considering the fact that the impugned order itself has been set aside, this Court is of the opinion that the attachment made on the bank account of the petitioner cannot survive any longer and hence, it is to be lifted. As a sequel, the 4th respondent is directed to release the attachment, and de-freeze the bank account of the petitioner, immediately upon the production of proof with regard to the payment made by the petitioner as stated above.”

4. With regard to the remaining portion of the order, there is no need for any modification.
5. The Registry is directed to make necessary corrections in terms of the above order and issue a fresh order copy.

09-06-2025

nsa

To

1. THE Union of India

Rep By Its Chairman Central Board Of Indirect Taxes And Customs,
New Delhi- 110 001.

2. The State Of Tamil Nadu

Rep By Its Principal Secretary Finance Department Fort St. George, Chennai-600 009.

3. The Deputy State Tax Officer

Peddunaickenpet Assessment Circle, Room No.208, 2nd Floor, Integrated Commercial Taxes Offices Building, Chennai North Division No.32, Elephant Gate Bridge Road, Chennai-03.

4. The Branch Manager

Sowcarpet Branch, Indian Overseas Bank No.143 Nsc Bose Road, Sowcarpet Chennai-79.