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W.P.No.15293 & 15297 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED :02.06.2025

Coram

The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.Nos.15293 & 15297 of 2025

Tvl.Eco Friendly Coco Products
rep by its Managing Partner
86/5 Sivakumar Palayakottaipudur Kuttapalayam
Tiruppur-638 108.

...Petitioner

Vs

1. The Assistant Commissioner,
VELLAKOVIL, TIRUPPUR-III, TIRUPPUR.
2. State Tax Officer
Inspection Group III Tiruppur Intelligence
Division Tiruppur.
3. The State Tax Officer
Survey Unit II Assistant Commissioner (ST)
(Investigation) Erode
4. Assistant Commissioner (Circle)
Vellakovil Erode.

...Respondents

For Petitioner : Mr.T.Ramesh
For Respondent : Mr.T.N.C.Kaushik
Additional Government Pleader (T)



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Order

This matter is listed today under the caption, "For Being Mentioned" at the instance of the learned counsel for the petitioner.

2. The learned counsel appearing for the petitioner would submit that this Court vide order dated 29.04.2025, allowed the Writ Petition by setting aside the impugned order, however, it is stated that, in furtherance of the impugned orders passed by the first respondent dated 31.12.2023 and 26.04.2024, not only the bank account of the petitioner's has been attached but also the petitioner's property, but, in the operative portion of the order, particularly, Para No.9 sub-para iv) a direction was issued only to the petitioner's banker to lift the bank account, whereas, the attachment over the property has not been ordered to be released. Therefore, the learned counsel would request this Court to rectify the said typographical error and issue a fresh order copy.

3. In view of the above, this Court directs the Registry to amend the clause iv) of Para No.9 of the Order passed in the above Writ Petitions dated 29.04.2025 by replacing the said clause iv) of para No.9 with the following clause iv) :-

"Considering the fact that the impugned orders itself have been set aside, this Court is of the opinion that the attachment made on the bank account of the



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petitioner's as well as over the property, can no longer survive, and hence, concerned banker is directed to de-freeze petitioner's bank account forthwith and permit the petitioner operate their bank account immediately upon production of a copy of this order. Insofar as attachment made towards petitioner's property dated 20.12.2024 is concerned, concerned Officer is directed to release the attachment forthwith upon production of a copy of this order.

4. Except to the above changes made in para No.9 clause iv) all other paras shall remain unchanged.

5. Registry is directed to carrying out aforesaid corrections and issue a fresh amended copy on or before 18.06.2025

16.06.2025

sd

Krishnan Ramasamy,J.,

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To

1. The Assistant Commissioner,
VELLAKOVIL, TIRUPPUR-III, TIRUPPUR.
2. State Tax Officer
Inspection Group III Tiruppur Intelligence
Division Tiruppur.
3. The State Tax Officer
Survey Unit II Assistant Commissioner (ST)
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16.06.2025