



WEB COPY

W.P.No.18324 of



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 16.05.2025

CORAM:

THE HON'BLE MR.JUSTICE G. R. SWAMINATHAN

W.P.No.18324 of 2025

and

W.M.P.Nos.20528, 20529, 20531 & 20533 of 2025

Tvl.G.G.Misser & Co
represented by its Partner
Inder Kumar Misser
No.9, Somasoundara Mudali Street,
George Town, Chennai - 600 001.

... Petitioner

versus

1.The State Tax Officer,
Mannady Assessment Circle,
Integrated Commercial Taxes Building,
No.32, Elephant Gate Bridge Road,
Room No.206, 2nd Floor, Chennai - 600 003.

2.Bank of India,
Represented by its Branch Manager,
Chennai Main Branch,
No.9, Errabalu Chetty Street,
Parrys Corner, Chennai - 600 001.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari calling for the records of the first respondent impugned order dated 19.07.2023 issued by the respondent in



33AAEFG4127C1Z1/2021-2022, vide DRC 07 Ref No.ZD330723078957T,
and to quash the same.

WEB COPY For Petitioner : Mr.J.Poojesh
For Respondents : Mr.K.Vasanthamala
Government Advocate (T) [R1]

ORDER

Heard both sides.

2. The petitioner suffered an adverse order on *ex parte* basis on 19.07.2023. The petitioner states that the Assessing Officer has recovered more than 70% of the disputed tax amount.

3. In this view of the matter, the impugned order dated 19.07.2023 is set aside. The matter is remitted back to the file of the first respondent. The petitioner shall appear before the first respondent on 10.06.2025 at 04.00pm. The first respondent shall hear the petitioner, peruse the materials on record and pass an order afresh as per law.

4. The writ petition is allowed accordingly. The Bank attachment imposed on the petitioner shall stand lifted forthwith. The second



respondent will raise the attachment on production of certified copy of this order. No costs. Consequently, the connected miscellaneous petitions are closed.

16.05.2025

Speaking order / Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

gpa

Note to Office: Issue order copy on 20.05.2025

To

1. The State Tax Officer,
Mannady Assessment Circle,
Integrated Commercial Taxes Building,
No.32, Elephant Gate Bridge Road,
Room No.206, 2nd Floor, Chennai - 600 003.

2. Bank of India,
represented by its Branch Manager,
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G. R. SWAMINATHAN, J.

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