



W.P. No.29106 of 2023

**IN THE HIGH COURT OF JUDICATURE AT MADRAS**

**DATED : 27.01.2025**

**CORAM**

**THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ**

**W.P. No.29106 of 2023**

**and**

**W.M.P.Nos.28711 and 28712 of 2023**

M/s.Lodha Motors,  
Rep. by its partner Mr.Sudhir Lodha,  
784, GST Road, Kadaperi,  
Opp. to MEPZ, Chennai 600 045.

..Petitioner

Vs.

1. The Assistant Commissioner of CGST and  
Central Excise,  
Tambaram Division, Plot No.40,  
Ranga Colony, Rajakilpakkam,  
Chennai 600 073.
2. The Superintendent of CGST and  
Central Excise,  
Tambaram Range, Plot No.40, Ranga Colony,  
Rajakilpakkam, Chennai 600 073.
3. The Branch Manager,  
HDFC Bank LTd, Chitlapakkam Branch,  
No.8, Rajendra Prasad Road,  
Nehru Nagar, Next to HP Petrol Bunk,  
Chennai 600 044.

**PRAYER:** Writ Petition filed under Article 226 of the Constitution of



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India, praying to issue a Writ of Certiorarified Mandamus, to call for the records of the 1<sup>st</sup> respondent in DIN:20230959XC0000999CA1 dated 25.09.2023 and quash the same and consequently direct the 1st respondent to lift the attachment of the petitioner's Bank Account Nos.02602320000178, 50200023430601, 50200011631132 held by the petitioner in the 3rd respondent bank.

For Petitioner : Mr.A.N.R.Jayapratap

For R1 and R2 : Mr.Rajnish Pathiyil  
Senior Standing Counsel

For R3 : Mr.C.Mohan for  
M/s.King and Partridge

### **ORDER**

The present writ petition is filed praying for a certiorarified mandamus to call for the impugned proceedings of the 1<sup>st</sup> respondent passed in DIN:20230959XC0000999CA1 dated 25.09.2023 and quash the same and consequently direct the 1st respondent to lift the attachment of the petitioner's Bank Account Nos.02602320000178, 50200023430601, 50200011631132 held by the petitioner in the 3rd respondent bank.

2. The learned counsel for the petitioner seeks permission of this Court to withdraw the writ petition, as the petitioner wants to opt for the



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GST Amnesty Scheme under Section 128A of the GST Act. He has also made an endorsement to that effect.

3. Recording the submission and endorsement made by the learned counsel for the petitioner, the writ petition stands dismissed as withdrawn. No Costs. Consequently connected miscellaneous petitions are closed.

**27.01.2025**

Speaking (or) Non Speaking Order

Index: Yes/No

Neutral Citation: Yes/No

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To:

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**MOHAMMED SHAFFIQ, J.**

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**27.01.2025**