



W.P(MD)No.14547 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 22.05.2025

CORAM:

THE HONOURABLE MRS.JUSTICE S.SRIMATHY

W.P(MD)No.14547 of 2025

and

W.M.P.(MD)No.10768 and 10773 of 2025

M.Jaiganesh

... Petitioner

vs.

1.The State Tax Officer,
Pollachi Rural Assessment Circle,
Pollachi.

2.The Branch Manager,
ICICI Bank,
Samayanallur Branch,
Samayanallur, Madurai District.

... Respondents

PRAYER : Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a Writ of Certiorarified Mandamus, to call for the records pertaining to the impugned bank attachment notice in VAT.TIN.No. 33966504434/2022-23, dated 17.03.2025, issued by the 1st respondent and to quash the same and consequently, to direct the 1st respondent to release the bank account No.612101502039 of the petitioner in 2nd respondent bank based on the representation of the petitioner, dated 28.04.2025.

For Petitioner	: Mr.T.Bashyam
For R1	: Mr.D.Gandhi Raj Special Government Pleader
For R2	: Mr.S.Krishna for M/s.Acquity Law Associates



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ORDER

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The present Writ Petition has been filed for the issuance of a Writ of Certiorarified Mandaumus, to quash the impugned order, dated 17-03-2025 and consequently, to direct the 1st respondent to release the bank account No. 612101502039 of the petitioner in 2nd respondent bank based on the representation of the petitioner, dated 28.04.2025.

2.The petitioner is the president of a club, namely Dayton Club, which is having a separate TIN number, PAN number and a separate bank account in ICICI Bank in Account No.61440107117. While the club has defaulted in paying the tax, the respondents have initiated proceedings and have attached the bank account belonging to the club. However, when the petitioner's name was found in the assessment order along with the club name, the petitioner's personal account was also frozen by the respondent bank. The contention of the petitioner is that the petitioner's personal account cannot be frozen when the liability is fixed on the club.

3.Therefore, this Court is inclined to allow the writ petition. The impugned order is quashed to the extent the liability is fixed on the petitioner. Consequently, the 2nd respondent bank is directed to lift the attachment of



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petitioner's personal account No. 612101502039.

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4.With the above observations, this Writ Petition is allowed. No costs. Consequently, connected miscellaneous petitions are closed.

22.05.2025

NCC : Yes / No
Index : Yes / No
Internet : Yes

Tmg

To

The State Tax Officer,
Pollachi Rural Assessment Circle,
Pollachi.



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S.SRIMATHY, J.

Tmg

**ORDER MADE IN
W.P(MD)No.14547 of 2025**

DATED : 22.05.2025