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W.P.No.30747 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 05.02.2026

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.30747 of 2025

and

W.M.P.No.34453 of 2025

K. Gunasekaran

... Petitioner

Vs.

1. Assistant Commissioner (ST) (FAC)
Integrated Commercial Tax Building,
Salem Rural Assessment Circle,
Hasthampatty, Salem – 636007.

2. The Branch Manager,
Karur Vysya Bank, Vengai Complex,
Attur Main Road, Opp. Jayalakshmi Nursing Home,
Salem.

... Respondents

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records on the files of the 1st Respondent herein in connection with GSTIN: 33ADDFS5646Q1ZH/2025/A3/ Dated 07.03.2025 and quash the bank attachment made only to the extent of PAN: AKJPG6558J of the petitioner and also to direct the 2nd respondent to lift the bank attachment made in connected with PAN: AKJPG6558J of the petitioner.



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For Petitioner : Mr.N.Chandirasekar

For Respondents : Ms.P.Selvi
Government Advocate

ORDER

The petitioner is before this Court against the impugned Order dated 07.03.2025 passed by the 1st respondent for the Assessment Year 2017-2018.

2. The petitioner claims to be an erstwhile partner of M/s.Senthil Murugan Departmental Store. It is submitted that the petitioner exited from the partnership firm with effect from 25.08.2017 and thereafter, the business was carried on by the other partners. To substantiate the same, a copy of the Release Deed dated 25.08.2017 has been filed by the petitioner before this Court.

3. The aforesaid partnership firm appears to have incurred certain tax liabilities by the Order dated 05.11.2024 and therefore, the respondents have attempted to attach the petitioner's bank account on the ground that the petitioner was one of the partners of the firm at the time the GST Registration was obtained by the firm.



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4. After the impugned recovery notice was issued, the petitioner sent a representation to the 1st respondent on 29.05.2025. It has captured the submission of the petitioner before this Court.

5. Considering the fact that the petitioner's aforesaid representation is pending before the 1st respondent, the 1st respondent is directed to dispose of the said representation within a period of 15 days from the date of receipt of a copy of this order.

6. Accordingly, this Writ Petition stands disposed of. Consequently, connected miscellaneous petition is closed. No costs.

05.02.2026

raja

Neutral Citation : Yes / No

To

The Assistant Commissioner (ST) (FAC)
Integrated Commercial Tax Building,
Salem Rural Assessment Circle,
Hasthampatty, Salem – 636007.



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C.SARAVANAN, J.

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