

**HON'BLE SRI JUSTICE U.DURGA PRASAD RAO
AND
HON'BLE SMT JUSTICE VENKATA JYOTHIRMAI PRATAPA**

WRIT PETITION No.9375 of 2023

ORDER: *(per UDPR,J)*

Heard Sri Srinivasa Rao Kudupudi, learned counsel for petitioner, learned Government Pleader for Commercial Taxes for respondents 1, 2 and 8, Smt V.Dumani, learned Standing Counsel for 3rd respondent and Sri P.Hema Chandra, learned counsel for respondents 4 and 5.

2. Learned Counsel for the petitioner would submit that his representation dated 23.03.2023 is pending with the 1st respondent. He would further submit that the department has issued garnishee notices to respondents 3 to 7, thereby the amounts due from those respondents were blocked. He thus prayed to direct the 1st respondent to dispose of his representation dated 23.03.2023 and also to set aside the garnishee notices issued to respondents 4 to 7 while continuing the garnishee notice issued to 3rd respondent. Learned Government Pleader for Commercial Tax has reported no objection for such course. Apart from the above, both the learned counsel would admit that the subject matter

in the writ petition is squarely covered by the order dated 14.03.2023, in writ petition No.5937 of 2023 passed by the Division Bench of this Court and a request is made by the learned counsel for the petitioner to dispose of the present writ petition in similar lines. In view of the above submission, the present writ petition is disposed of with the following directions.

- a) Respondent No.1 shall dispose of the representation dated 23.03.2023 on its own merits and in accordance with law within a period of eight (08) weeks from the date of receipt of copy of this order.
- b) If the petitioner desires for a hearing and/or to file documents etc., he should be permitted to do so.
- c) The garnishee notice dated 07.01.2023 issued to 3rd respondent shall continue and the petitioner is allowed to operate the bank account with Andhra Bank (now Union Bank of India) for the purpose of business. However, he shall always ensure that the minimum balance of Rs.6,95,642/- is constantly maintained till the final order is passed on the representation

dated 23.03.2023 by 1st respondent and subject to the nature of the order passed by the 1st respondent on the representation dated 23.03.2023 of the petitioner, the 3rd respondent shall act upon the aforesaid garnishee notice.

d) Garnishee notices dated 07.01.2023 and 27.03.2023 issued to respondents 4 to 7 respectively are hereby set aside.

As a sequel, miscellaneous applications pending, if any, shall stand closed. No costs.

U. DURGA PRASAD RAO, J

VENKATA JYOTHIRMAI PRATAPA, J

19.04.2023
KKV