

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATE: 07.08.2019

CORAM

THE HONOURABLE MR.JUSTICE M.SUNDAR

W.P.Nos.23218 of 2019

Mrs.Meena Ojha

.. Petitioner

Vs.

1.Senior Intelligence Officer
Directorate General of GST Intelligence
Madurai Regional Unit
No.4, Sri Lakshmi Complex
T.Nagar Main Road
Madurai - 625 014

2. The Additional Director General
Directorate General of GST Intelligence
Coimbatore
Coimbatore Zonal Unit
No.155/1, Lakshmanan Street
Behind Ukkadam Bus Stand
Ukkadam, Coimbatore - 641 001

.. Respondents

Writ Petition is filed under Article 226 of the Constitution of India, seeking for a Writ of Mandamus directing the respondents herein, more particularly, the 2nd respondent to lift the attachment caused by the office of the 2nd respondent with respect to the firm's current account in No.200000831793 maintained with Equitas Small Finance Bank, West Mambalam, Chennai - 600 033.

For Petitioner : Mr.B.Sathish Sundar

For Respondents : Mr.A.P.Srinivas
Standing Counsel for Income Tax

ORDER

Mr.B.Sathish Sundar, learned counsel on record for writ petitioner is before this Court. Mr.A.P.Srinivas, learned senior Standing Counsel for Income Tax accepts notice on behalf of both the respondents.

2.Notwithstanding several avements made in the affidavit

filed in support of the writ petition and notwithstanding several grounds raised / contentions urged in the affidavit filed in support of the instant writ petition, learned counsel for writ petitioner, on instructions, submitted that he abridges the prayer or in other words restricts / confines the prayer by seeking a direction to the second respondent to dispose of a representation dated 06.05.2019 sent by the writ petitioner (duly received by the second respondent on 08.05.2019). To be noted, a copy of the representation dated 06.05.2019 and postal acknowledgement (tracking report) have been placed before this Court as part of the case file at page Nos.126 and 131 respectively of the typed-set of papers.

3. In the light of the aforesaid scenario, with consent of learned counsel on both sides, namely learned counsel for writ petitioner and Revenue counsel, main writ petition is taken up, heard out and is being disposed of.

4. Instant writ petition now turns on a very narrow compass and the scope has become very limited. Therefore, it may not be necessary to advert to facts in detail.

5. Short facts shorn of micro details, necessary for this order and necessary for considering the prayer are to the effect that there are some proceedings against the writ petitioner under 'Central Goods and Services Act, 2017' (hereinafter 'CGST Act' for brevity) including criminal prosecution and Savings Bank account of the writ petitioner has been provisionally attached.

6. Vide the aforesaid representation, writ petitioner has written to the second respondent inter alia making a request to raise the aforesaid attachment. It is the specific case of learned counsel for writ petitioner and stated position of writ petitioner that the aforesaid representation has not evoked any response or reply and that there is inaction on the part of the second respondent.

7. In the light of the narrowed down scope of the instant writ petition, this writ petition is disposed of with a direction to the second respondent to dispose of writ petitioner's representation dated 06.05.2019 (received by the second respondent on 08.05.2019) on its own merits and in accordance with law as expeditiously as possible and in any event within six weeks from the date of receipt of a copy of this order. Disposal of writ petitioner's aforesaid representation shall be communicated to the writ petitioner under due acknowledgement within seven working days from the date of the order.

This writ petition is disposed of with the aforesaid directions. No costs.

Sd/-

Assistant Registrar (J)

//True Copy//

Sub Assistant Registrar

gpa

To

1. The Additional Director General
Directorate General of GST Intelligence
Coimbatore
Coimbatore Zonal Unit
No.155/1, Lakshmanan Street
Behind Ukkadam Bus Stand
Ukkadam, Coimbatore - 641 001
- 2.Senior Intelligence Officer
Directorate General of GST Intelligence
Madurai Regional Unit
No.4, Sri Lakshmi Complex
T.Nagar Main Road
Madurai - 625 014

+1cc to Mr.B.Sathish Sundar, Advocate, S.R.No. 67780
+1cc to Mr.A.P.Srinivas, Advocate, S.R.No. 67403

W.P.No.23218 of 2019

GN(26/08/2019)

WEB COPY