

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 14.02.2020

CORAM

THE HONOURABLE Dr. JUSTICE ANITA SUMANTH

W.P.No.35314 of 2019

and WMP.Nos.36123, 36124 & 36126 of 2019

M/s.V.N.Mehta & Company,
Represented by its Managing Partner,
Rajeev Mehta
No.32, Sembudoss Street,
Chennai - 600 001. .. Petitioner

Vs.

- 1.The Principal Commissioner of GST & Central Excise,
Office of the Principal Commissioner of GST & Central Excise,
Chennai North Commissionerate,
GST Bhavan, 26/1, Mahatma Gandhi Road,
Nungambakkam, Chennai - 600 034.
- 2.The Assistant Commissioner,
Headquarters Preventive Unit,
Chennai North Commissionerate,
GST Bhavan, 26/1, Mahatma Gandhi Road,
Nungambakkam, Chennai - 600 034.
- 3.The Superintendent of GST & Central Excise,
Prevention Section,
Headquarters Preventive Unit,
Chennai North Commissionerate,
GST Bhavan, 26/1, Mahatma Gandhi Road,
Nungambakkam, Chennai - 600 034.
- 4.The Branch Manager,
Indian Overseas Bank,
108, Catholic Centre, Armenian Street,
George Town, Chennai - 600 001. .. Respondents

Prayer:- Writ Petition filed under Article 226 of the Constitution of India, praying for the issuance of a Writ of Certiorari, to call for the impugned proceedings of the first respondent in Form GST DRC - 22 issued in Reference No.IV/06/145/2019 - HPU Gr.III dated 26.11.2019 addressed to the fourth respondent and quash the same as issued without authority of law and contrary to the provisions of the Central Goods and Services Tax Act, 2017.

For Petitioner : Mr.P.Rajkumar

For Respondents : Mr.A.P.Srinivas (for R1 to R3)
Senior Standing Counsel

No Appearance (for R4)

ORDER

Pursuant to order of this Court dated 20.12.2019 indicating that the attachment of the bank account in terms of Section 83 of the Central Goods and Service Tax Act, 2017, prima facie does not support an attachment in the absence of proceedings for assessment, the Court is informed that the attachment is lifted. Thus, nothing survives in this matter in so far as the prayer sought has been achieved.

2.Recording the same, this writ petition is closed. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar

// True Copy//

Sub Assistant Registrar

vs

To

1.The Principal Commissioner of GST & Central Excise,
Office of the Principal Commissioner of GST & Central Excise,
Chennai North Commissionerate,
GST Bhavan, 26/1, Mahatma Gandhi Road,
Nungambakkam, Chennai - 600 034.

2.The Assistant Commissioner,
Headquarters Preventive Unit,
Chennai North Commissionerate,
GST Bhavan, 26/1, Mahatma Gandhi Road,
Nungambakkam, Chennai - 600 034.

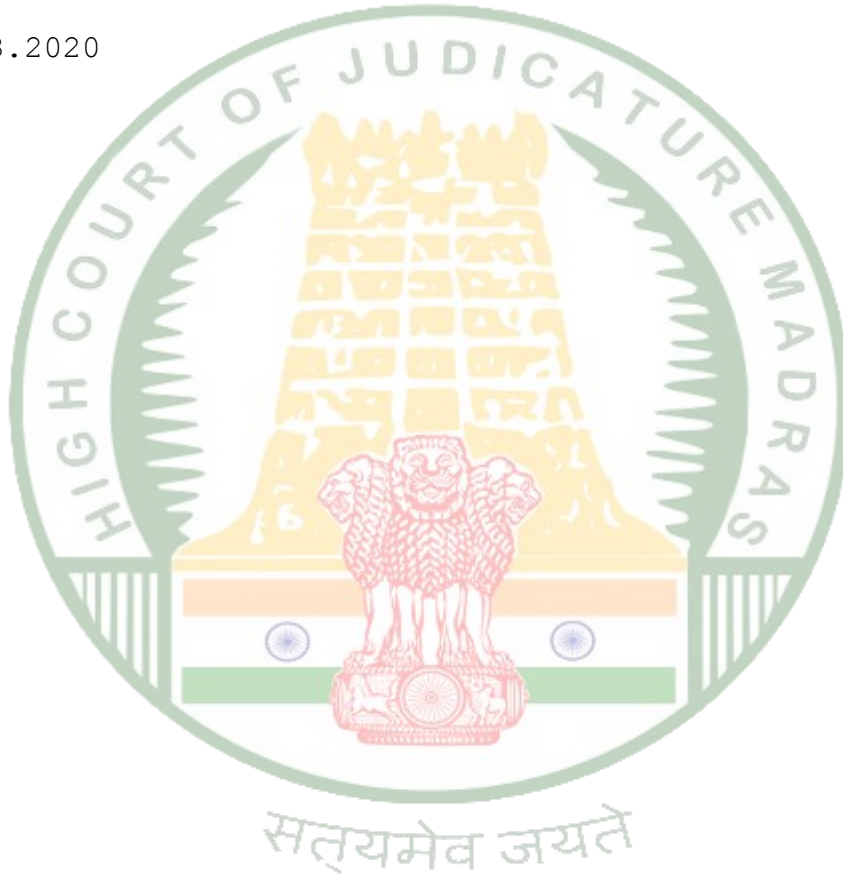
3.The Superintendent of GST & Central Excise,
Prevention Section,
Headquarters Preventive Unit,
Chennai North Commissionerate,
GST Bhavan, 26/1, Mahatma Gandhi Road,
Nungambakkam, Chennai - 600 034.

4.The Branch Mnager,
Indian Overseas Bank,
108, Catholic Centre, Armenian Street,
George Town, Chennai - 600 001.

+1cc to Mr.P.Rajkumar, Advocate, SR.No.12201.
+1cc to Mr.A.P.Srinivas, St. Counsel, SR.No.12337.

W.P.No.35314 of 2019
and WMP.Nos.36123, 36124 & 36126 of 2019

LN(CO)
CSR: 12.03.2020



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