



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 28.10.2020

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**THE HONOURABLE MR. JUSTICE ABDUL QUDDHOSE**

W.P(MD).No.14593 of 2020  
and W.M.P. (MD).No.12245 of 2020

The Executive Officer,  
rep. by its A.Susai Inba Rajesh,  
T.Kallupatti Town Panchayat,  
Madurai District.

.. Petitioner

Vs.

- 1.The Commissioner of GST & Central Excise,  
O/o. The Commissioner of GST & Central Excise,  
Headquarters, Madurai.
  - 2.The Assistant Commissioner of GST and Central Excise,  
O/o The Assistant Commissioner of GST Tax and Central Excise,  
Madurai - I Division,  
No.5, V.P.Ratnasamy Nadar Road, Bibikulam,  
Madurai - 625 002.
  - 3.The Superintendent of Central Excise,  
O/o The Superintendent of Central Excise,  
Thirumangalam Range,  
Thirumangalam,  
Madurai District.
  - 4.The Branch Manager,  
Indian Overseas Bank,  
T.Kallupatti Branch,  
Rajapalayam Main Road,  
T.Kallupatti, Madurai - 625 702.
- .. Respondents

**PRAYER:** Writ Petition is filed under Article 226 of Constitution of India for issuance of Writ of Mandamus, directing the 4<sup>th</sup> respondent to permit petitioner's Town Panchayat to operate Account Nos.023101000000224 and 023101000000227 as to make use of the amount available in the account within the period that may be stipulated by this Court.



For Petitioner : Mr.H.Mohammed Imran for  
M/s.Ajmal Associates  
For Respondents : Mr.N.Dilip Kumar for R4  
Standing Counsel

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**ORDER**

This writ petition has been filed for a Mandamus seeking for a direction to the 4<sup>th</sup> respondent to permit petitioner's Town Panchayat to operate Account Nos.023101000000224 and 023101000000227 so as to make use of the amount available in the said accounts.

2.Today, when the matter is taken up for hearing, the learned counsel for the petitioner seeks permission of this Court to withdraw the present writ petition. However, he seeks liberty to file a fresh writ petition, since the fourth respondent has placed a communication dated 10.08.2020, received by them from the third respondent, informing them that by order in Original No.28/2018 dated 16.08.2018, the Assistant Commissioner of CGST & Central Excise, Madurai I Division, has determined that a sum of Rs.8,83,684/- is payable by the petitioner towards service tax dues and a sum of Rs.1,08,360/- is payable towards penalty for non payment of the service tax on time. The third respondent has directed the fourth respondent under the aforementioned communication to remit the amount lying to the credit of the petitioner's bank accounts.

3.The learned counsel for the petitioner submits that the petitioner has not been served with the order in original No.28/2018 referred to supra and seeks liberty to challenge the same in accordance with law.

4.Recording the submissions made by the learned counsel for the petitioner, this writ petition is dismissed as withdrawn and liberty is granted to the petitioner to challenge the order in Original No.28/2018, dated 16.08.2018, passed by the Assistant Commissioner of CGST & Central Excise, Madurai I Division, in accordance with law. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-

Assistant Registrar(CS-I)

// True Copy //

/ /2020

Sub Assistant Registrar(CS)



*Note: In view of the present lock down owing to COVID-19 pandemic, a web copy of the order may be utilized for official purposes, but, ensuring that the copy of the order that is presented is the correct copy, shall be the responsibility of the advocate/litigant concerned.*

TO

- 1.The Commissioner of GST & Central Excise,  
O/o. The Commissioner of GST & Central Excise,  
Headquarters, Madurai.
  - 2.The Assistant Commissioner of GST and Central Excise,  
O/o The Assistant Commissioner of GST Tax and Central Excise,  
Madurai - I Division,  
No.5, V.P.Ratnasamy Nadar Road, Bibikulam,  
Madurai - 625 002.
  - 3.The Superintendent of Central Excise,  
O/o The Superintendent of Central Excise,  
Thirumangalam Range,  
Thirumangalam,  
Madurai District.
- +1 CC to M/s.AJMAL ASSOCIATES, Advocate ( SR-  
20689[F] dated 29/10/2020 )
- +1 CC to M/s.N. DILIPKUMAR, Advocate ( SR-20754  
[F] dated 29/10/2020 )

**W.P (MD) .No.14593 of 2020  
28.10.2020**

SR(CO)  
TR(06.11.2020) 3P 6C