



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03.08.2021

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH
W.P. No.16043 of 2021 and
WMP.Nos.16952 & 16954 of 2021

M/s. N.Sakthivel and Company,
Rep by its Partner,
S.Sabaris,
7-9, Muthuvellappa Street,
Kaikolan Thottam, Erode-638 001.

... Petitioner

Vs

1.The Assistant Commissioner (ST) (FAC)
Brough Road Circle, Erode.

2.Branch Manager,
Bank of Baroda,
60 Thiruvenkatasamy Street,
Erode-1.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue Writ of Certiorari, to call for the records of the impugned notice of the Respondent dated 9.3.2021 in Form GST DRC -09 with reference No.320/2020 and quash the same.

For Petitioner : Mr.Adithya Reddy
For Respondents : Mr.TNC.Kaushik,
Government Advocate - R1

O R D E R

Mr.TNC.Kaushik, learned Government Advocate accepts notice for R1 and is armed with instructions to proceed with the matter. In the light of the order that I propose to pass in this Writ Petition, no notice is necessary to be issued to R2. Hence, by consent of the learned counsel for the petitioner and the learned Government Advocate for R1, this Writ Petition is taken up for final disposal even at the stage of admission.

2. The petitioner seeks a Writ of Certiorari calling for the records of notice dated 09.03.2021 in Form GST DRC-09 and quashing the same. The basis upon which the relief is sought is that the petitioner has challenged an order of assessment dated



21.11.2020 passed under Section 71 of the State Goods and Service Tax Act, 2017 (SGST). An appeal challenging the same was filed on 15.07.2021 taking the benefit of the extended limitation provided under order of the Supreme Court in In Re: Cognizance for Extension of Limitation dated 23.03.2020, 06.05.2020, 10.07.2020, 08.03.2021 and 14.03.2021 and 27.04.2021. In the meantime, the impugned notice of attachment has come to be issued by the respondent on 09.03.2021.

3. It is the petitioner's case that Section 107 of the the SGST Act provides that upon filing of a valid appeal along with the statutory pre-deposit, there shall be an automatic stay of all further recovery proceedings. Thus, according to the petitioner, the attachment of bank account should be lifted forthwith.. In fact, the petitioner has sought the very same relief under representation dated 16.07.2021 that has been filed on the same date before the Assessing Authority.

4. Since the same request is pending before the Assessing Authority, it would be appropriate that the petitioner pursue the request before the authority and there is a direction to the Assessing Authority to hear the petitioner and dispose the representation dated 16.07.2021 within a period of four (4) weeks from today.

5. This Writ Petition is disposed as above. No costs. Connected Miscellaneous Petitions are closed.

-s/d-

Assistant Registrar(CS-IV)

True Copy

Sub-Assistant Registrar

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To

The Assistant Commissioner (ST) (FAC)
Brough Road Circle, Erode.

+1 CC to Mr. Adithya Reddy, Advocate sr 37964

+1 CC to The Special Government Pleader(T) sr 38246.

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PL(CO)
SP(02/09/2021)