



WEB COPY



W.P.No.20447 of 2021

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.11.2021

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.29447 of 2021
and W.M.P.Nos.21708m 21713 of 2021

(Through Video Conferencing)

R.Sathish Kumar

... Petitioner

VS

1.The Principal Commissioner,
O/o.Principal Commissioner,
GST and Central Excise (Preventive Unit),
6/7, A.T.D.Street, Race Course Road,
Coimbatore 641 018.

2.The Branch Manager,
Lakshmi Vilas Bank Limited,
Gopal Building 1157, Sathy Road,
Ganapathy, Coimbatore 641 006.

... Respondents

Prayer: Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus calling for the entire records pertaining to the impugned proceedings of the 1st respondent in C.No.IV/06/104/2018-HPU, dated 01.09.2021, relating to the provisional attachment of property u/s.83 of CGST Act, 2017, provisionally attaching the account of the petitioner in Lakshmi Vilas Bank Ltd., Sathy Road,



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Ganapathy Coimbatore Centre A/c.No.0186611000001579 and the Savings Bank Account No.0186301000061030 to quash the same and consequently direct the 2nd respondent to permit the petitioner to operate the Current A/c.No.0186611000001579 and the Savings Bank Account No. 0186301000061030 .

For Petitioner : M/s.S.Xavier Felix

For R1 : Ms.Anu Ganesan
JPC

ORDER

The petitioner has rushed to the court on 14.09.2021, after the petitioner's account was attached freezed on 01.09.2021 under Section 83 of the CGST Act, 2017.

2. Though elaborate submissions were made by the learned counsel on either side, it is noticed that the representation of the petitioner dated 13.09.2021 was received by the office of the first respondent only on 17.09.2021.

3. Considering the fact that the first respondent would not have got time to respond to the petitioner's aforesaid representation in terms of Section 83 of



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the CGST Act, r/w Sub Rule (5) of Rule 159 of CGST Rules, 2017, this writ petition is disposed by directing the first respondent to pass appropriate orders on merits and in accordance with law, within a period of fifteen days from the date of receipt of a copy of this order. No costs. Consequently, connected miscellaneous petitions are closed.

18.11.2021

Index: Yes/ No
Internet : Yes/No
Speaking/Non-speaking Order
kkd

To

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C.SARAVANAN,J

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