



WEB COPY



W.P.No.34089 of 2022

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: **20.12.2022**

CORAM

**THE HONOURABLE MR.JUSTICE M.SUNDAR**

**W.P.No.34089 of 2022  
and W.M.P.No.33559 of 2022**

Vinayak Trading,  
No.14/5C, Thangammal Nagar, 1st Street,  
Ganapathy, Coimbatore- 641 006.  
rep by its Proprietor S.Saraswathi.

... Petitioner

Vs.

1.The Deputy Commissioner,  
Commissioner of GST Central excise,  
Preventive Unit, 6/7, A.T.D. Street,  
Race Course Road, Coimbatore.

2.The Superintendent,  
Commissioner of GST Central Excise,  
Preventive Unit, 6/7, A.T.D. Street,  
Race Course Road, Coimbatore.

3.The Branch Manager  
City Union Bank,  
Ram Nagar Branch,  
Gandhipuram, Coimbatore- 641 006.

... Respondents

Writ petition filed under Article 226 of the Constitution of India for issuance of writ of Mandamus directing the respondents to



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consider and pass orders on the representation of the petitioner dated 14.11.2022 and directing the respondents to defreeze the bank account of the petitioner in the 3rd respondent bank vide Current Account No.510909010037212.

For Petitioner : Mr.V.Elangovan

For Respondent : Mr.T.Ramesh Kutty  
Senior Standing Counsel(GST)  
for R1 & R2

### **ORDER**

Captioned writ petition was listed in the 'Admission Board'. Mr.V.Elangovan, learned counsel on record for the writ petitioner submitted that the bank account of the writ petitioner has been frozen inter alia under Goods and Services Tax Act 2017 as well as Tamil Nadu Value Added Tax Act regime which was operating prior to that.

2. Mr.T.Ramesh Kutty, learned senior standing counsel accepted notice on behalf of respondents 1 and 2.

3. Learned counsel for writ petitioner submitted that it will suffice if the writ petitioner's representation dated 14.11.2022 is



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disposed of by the first respondent however perusal of the 14.11.2022 representation brings to light that the writ petitioner has addressed a representation to the third respondent bank as pointed out by learned Revenue counsel.

4. Faced with that situation, learned counsel for writ petitioner sought leave of this Court to withdraw captioned writ petition but made a plea that the rights of the writ petitioner may please be preserved for making a representation to the first respondent with a request to de-freeze the account. Considering the facts and circumstances, the petitioner's request is acceded to.

5. To be noted, in the light of the trajectory the matter has taken in the Admission Board, notice to third respondent qua this order is not necessary.

6. To be noted, learned counsel on record for writ petitioner has made an endorsement in the case file and scanned reproduction of the same is as follows:



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The petitioner may be permitted to withdraw the writ petition with a liberty to give representation to the 1st respondent for defraying the Bank Account.

V. Elangovan  
bail for petitioner  
20/12/22  
[V. ELANGOVAN]



142/53  
dt: 14/2/26

Tax (55/12)

DISTRICT : COIMBATORE

HIGH COURT: MADRAS

W.P.No.34089 OF 2022

Writ no. 33559/22

WRIT PETITION

P-750

B 90

V 10

M P 20

E-Langovan 810/-

14/14/2022

M/s. V. ELANGOVAN, 1107/1991  
M.P. VAIRAKKANNAN &

1947/2011

K. THANIGAIVEL.2486/2022

- COUNSEL FOR PETITIONER -

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7. Learned counsel on record for writ petitioner reiterates the aforementioned endorsement.

8. In the light of the narrative thus far, captioned writ petition is disposed of as withdrawn/closed albeit preserving the rights of the writ petitioner to make a representation to the first respondent and if the writ petitioner does so, it is open to the first respondent to consider the same on its own merits and in accordance with law. Consequently, captioned writ miscellaneous petition is disposed of as closed. There shall be no order as to costs.

20.12.2022

Index:Yes/No  
mmi

To

1.The Deputy Commissioner,  
Commissioner of GST Central excise,  
Preventive Unit, 6/7, A.T.D. Street,  
Race Course Road, Coimbatore.



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2.The Superintendent,  
Commissioner of GST Central Excise,  
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3.The Branch Manager  
City Union Bank,  
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**M.SUNDAR,J.,**

mmi

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