



WEB COPY



W.P.No.8402 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 11.07.2023

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THE HON'BLE **MR.JUSTICE C.SARAVANAN**

W.P.No.8402 of 2023

and

W.M.P.Nos.8587 and 8588 of 2023

Yesen Industrial Services LLP,
Represented by its Partner
P.Sathyanarayanan
S/o Sivasankara Menon,
No.4-243-1, Judge Road,
Kannankurichi Post, Salem,
Tamil Nadu – 636 008.

... Petitioner

Vs.

1.The Assistant Commissioner (ST),
Mettur Assessment Circle,
Raman Nagar, Mettur – 636 403.

2.The Branch Manager,
Bank of Baroda,
P.N.Patti, Salem Main Road,
Karumalaikoodai,
Mettur Dam, Salem, Tamil Nadu.

... Respondents

Prayer: Writ Petition filed under Article 226 of Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records of the first respondent in impugned notice bearing Reference



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GSTIN:33AAMCS3255L1Z1/2023/A3 dated 15.02.2023 and impugned notice bearing Reference GSTIN:33AAMCS3255L1Z1/2023/A3 dated 02.02.2023 issued to the second respondent, quash the same and further direct the second respondent to operate the petitioner's Bank Account bearing A/C.No.302306021000004 or any other account associated with PAN Number – AAMCS3255L, AEYPM8677D, AISPM4003F, ALFPM3496A, AWZPP3189N.

For Petitioner : Mr.S.Karthikei Balan

For Respondents : Mr.T.N.C.Kaushik
Additional Government Pleader
for R1
No Appearance
for R2

ORDER

Mr.T.N.C.Kaushik, learned Additional Government Pleader takes notice on behalf of the first respondent.

2.Although no counter has been filed, this writ petition is being disposed after hearing the learned counsel for the petitioner and the learned Additional Government Pleader for the first respondent at length.



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3.It is noticed that this writ petition was came up for admission as early as on 17.03.2023 and thereafter it has been adjourned at the request of the learned Additional Government Pleader for the first respondent for filing counter.

4.Today, when the case is taken up for hearing, the learned counsel for the petitioner has drawn attention to the impugned communication dated 15.02.2023, seeking to attach the accounts of the petitioner for the alleged dues of Tvl SMIS Industrial Consultancy Services (P) Limited to the Commercial Tax Department.

5.It is submitted that the communication is between the first respondent and the second respondent, in respect of the accounts of the petitioner. It is further submitted that before attaching the accounts of the petitioner, mandatory procedure prescribed under Section 79(1)(c) of the TNGST Act, 2017 read with Rule 145(1) of TNGST Rules, 2017 ought to have been complied with.



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6.The learned Additional Government Pleader appearing for the first respondent on instructions confirms that a notice in form GST DRC-13 remains unserved on the petitioner.

7.I have considered the arguments advanced by the learned counsel for the petitioner and the learned Additional Government Pleader for the first respondent.

8.There is no merits in the impugned order seeking to attach the accounts of the petitioner without proper notice as is contemplated under Section 79(1)(c)(i) of the TNGST Act read with Rule 145(1) of the Act.

9.In view of the above, the impugned order is set aside. However, the operation of the accounts shall kept in abeyance for a period of 10 days from the date of the receipt of a copy of this order. The respondents are at liberty to issue appropriate notice in accordance with the provisions of the TNGST Act, 2017 of the TNGST Rules, 2017.



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WEB COPY10.This writ petition stands disposed of. No costs. Consequently,
connected writ miscellaneous petitions are closed.

11.07.2023

Index : Yes/No
Internet : Yes/No
Speaking/Non-speaking Order
Neutral Citation:Yes/No
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To

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C.SARAVANAN, J.

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