IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 30.11.2023

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.33523 of 2023

M/s.Jey Tech Moulds Dies,
Rep by its Proprietor,
Jeyasinghthangadurai,
Office at: No.3/26A, Anna Street,
Palavayal, Theerthakaraipattu,
Chennai 600 0052.

... Petitioner

Vs.

1.The Deputy Commissioner (GST)-II,
O/o. The Deputy Commissioner,
CT-Annex Building I, Greams Road,
Thousand Lights West, Thousand Lights,
Chennai, Tamil Nadu 600 006.

2.The Deputy State Tax Officer,
Office of the Assistant Commissioner (ST),
Madhavaram Assessment Circle,
Integrated C.T.Complex,
Chennai (North) Division,
No.32, 1st Floor, Room No.104,
Elephant Gate Road, Chennai 600 003.

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus, to direct the respondents herein to consider the representation of the petitioner dated 18.10.2023.

For Petitioner	:	Mr.S.Madhusudanan
For Respondent	:	Mr.T.N.C.Kaushik, Additional Government Pleader

ORDER

This Writ Petition has been filed to direct the respondent to consider the representation of the petitioner dated 18.10.2023.

2. Mr.T.N.C.Kaushik, learned Additional Government Pleader takes notice on behalf of the respondents. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

3. According to the petitioner, the petitioner had filed his GST Returns. However, the supplier of the petitioner had failed to make the payment of GST. Since the supplier had failed to make the deposit, the respondents had proceeded against the petitioner and passed an order.

Further, the respondents had also freezed the bank account of the petitioner. Therefore, the petitioner made a representation dated 18.10.2023 to de-freeze their bank account, wherein they had undertook to deposit the pending ITC to the respondents.

4. The learned counsel for the petitioner would also submit that the petitioner had filed an appeal before the Appellate Authority, whereby, they had paid a sum of Rs.83,000/- for accepting the appeal, which is yet to be numbered by the respondent.

5. Heard the learned counsel for the petitioner and the respondents and also perused the materials available on record.

6. Considering the submissions, it appears that the respondent directed the petitioner to pay a sum of Rs.4,34,522/-. According to the provision of Section 107 of Goods and Services Tax Act, 2017, (hereinafter called as “GST Act”), if the petitioner paid 10% of the outstanding tax dues along with penalty, the respondent proceedings will

be automatically stayed. The said legal position was also confirmed by the learned counsel for the respondents. In such view of the matter, in the present case, since the petitioner had paid a sum of Rs.83,000/-, the respondent is supposed to have de-freeze the bank account of the petitioner as per Section 107 of the Act.

7. In view of the above, the respondents are directed to consider the representation of the petitioner dated 18.10.2023 and de-freeze the petitioner's bank account, upon the production of proof of deposit of Rs.83,000/- or 10% of the total demand made by the respondent. The said exercise shall be completed within a period of one week from the date of receipt of copy of this order.

8. With the above direction, this Writ Petition is disposed of. No cost.

30.11.2023

Speaking/Non-speaking order
Index : Yes / No
Neutral Citation : Yes / No
nsa

To

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KRISHNAN RAMASAMY.J.,

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