



WEB COPY



WP No.35902 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 26.11.2024

CORAM:

THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

WP No.35902 of 2024

M/s.Sealine Forwarders Private Limited,
129, 5th Cross Street, Balaji Nagar Extension,
Puzhuthivakkam, Chennai -600091.

Represented by its Director, B.Ramesh.

... Petitioner

versus

- 1.The Assistant Commissioner (ST),
Harbour Assessment Circle, No.32,
Elephant Gate Bridge Road, Vepery, Chennai-600003.
- 2.Deputy Commissioner (GST-Appeal),
Zone North I, No.32, Elephant Gate Bridge Road,
Vepery, Chennai- 600003.
- 3.City Union Bank, Velachery Branch,
No.1, Orandiamman Koil Street, Velachery,
Chennai-600042.
- 4.HDFC Bank, Pallikaranai Branch,
1st Floor, VCR Complex, Velachery Main Road,
Plot No.12, Balaji Nagar, Pallikaranai,
Chennai-600100.



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5.Dhanalakshmi Bank, George Town Branch,
New No.269 Old No.109, Thambu Chetty Street, George Town,
Chennai -600001. ... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorarified Mandamus, calling for the records culminating in order No.GSTIN/33AABCS5114R1Z6/2022-2023 dated 26.07.2024, issued by the first respondent and quash the same consequently direct the respondents 3 to 5 to defreeze the petitioner's Bank account, and consequently direct the 1st respondent to refund to the petitioner, the entire amount recovered from the petitioner's Bank accounts, and pass orders.

For the Petitioner

:Mr.MAravind Subramanian
Senior Advocate
for Mr.V.Haarubabu
Mr.A.Kargil Bharath

For the Respondents

:Mr.TNC Kavshik
Additional Government Pleader
for respondents 1 and 2

ORDER

The present writ petition is filed challenging the impugned order in GSTIN/33AABCS5114R1Z6/2022-2023 dated 26.07.2024, issued by the first respondent and for a consequential direction to respondents 3 to 5 to defreeze the petitioner's Bank account, and to the first respondent to refund to the petitioner, the entire amount recovered from the petitioner's Bank



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accounts.

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2. Though the present writ petition has been filed challenging the order dated 26.07.2024, when the matter was taken up for hearing, the learned Senior Advocate appearing on behalf of the petitioner submitted that a rectification application has been filed on 25.10.2024 and the same is pending. It is further submitted that as a matter of fact, the entire taxes have also been recovered. The learned Senior Advocate would further submit that in the meanwhile, recovery proceedings have been initiated and the bank accounts have also been attached towards recovery of penalty and interest.

3. Learned Senior Advocate would confine by seeking a direction to the respondent authority to consider the said rectification petition, within a stipulated time to be fixed by this Court and also to keep the recovery proceedings pending, until the disposal of the said rectification petition. This was not objected to seriously by the learned Additional Government Pleader appearing for the respondents.



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4. In view thereof, the respondents are directed to dispose of the rectification petition dated 25.10.2024, within a period of four weeks from the date of receipt of a copy of this order. The bank attachment shall be withdrawn forthwith and recovery proceedings shall be kept in abeyance until disposal of the rectification petition.

5. With the above directions, the writ petitions stands disposed of. There shall be no order as to costs. Consequently, W.M.P.Nos.38761, 38762 and 38767 of 2024 are closed.

26.11.2024

Index : Yes/No
Neutral Citation : Yes/No
mrn

To
1.The Assistant Commissioner (ST),

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MOHAMMED SHAFFIQ, J.

(mrn)



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