



WEB COPY



W.P. No.38427 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 21.12.2024

CORAM

THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. No.38427 of 2024

and

W.M.P. Nos.41620 and 41622 of 2024

Mr.K.Thangavelu

... Petitioner

Vs.

1.The Assistant Commissioner (ST),
Ganapathy Circle, Commercial Taxes Building,
Dr.Balasundaram Road, Coimbatore-641 018.

2.The Deputy Commissioner (ST),
Zone-3, Coimbatore-18.

3.The Branch Manager,
Canara Bank, Bungalow Road, Zamin Uthukulli,
Pollachi-642 004.

4.Tvl.Labhaaz Metals,
Represented by its Partner,
Mr.V.Suryaprakash
Apartment No.B3A, Isha Armonia Apartment,
252/1/2A, Unity Road, Opp. VKR Kalyanamandapam,
Near Cheranma Nagar, Villankurichi Post,
Coimbatore-641 035.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus calling for the records on the file of the 1st Respondent herein in Ref.No.33AAFFL1239D1ZU/2018-19 dated



W.P. No.38427 of 2024

12.12.2023 and Form GST DRC-13 dated 12.12.2023 issued under Section 79(1)(c) of the Tamil Nadu Goods and Services Tax Act, 2017 and quash the same and consequently direct the 1st Respondent to lift the attachment of the petitioner's Bank Account No.1337101005321 held by the petitioner in the 3rd Respondent bank.

For Petitioner : Mr.A.N.R.Jayaprathap

For Respondents : Ms.Amrita Dinakaran
1 & 2 Government Advocate

ORDER

When the matter was taken up for hearing today, the learned counsel for the petitioner would submit that the petitioner's personal bank account has been attached for the alleged liability of a partnership firm by name Tvl.Labnaaz Metals, in which the petitioner was a quondam partner.

2. It is further submitted by the learned counsel for the petitioner that the petitioner retired from the partnership firm viz., Labnaaz Metals on 07.11.2016. Thereafter, the partnership continued with fresh set of partners. For the alleged dues of the above partnership firm, relating to the period subsequent to the retirement of the petitioner, the petitioner's bank account has been attached. The petitioner submitted representations on 15.02.2024, 13.03.2024, 13.05.2024 and 23.08.2024 bringing to the notice of the Respondent about the retirement of the



W.P. No.38427 of 2024

petitioner from the said partnership firm, prior to introduction of Goods and Services Tax Act, 2017. However no orders have been passed on the said representations.

3. The learned Government Advocate for the Respondents would submit that the above representations are not found in the records and that if the petitioner submits a fresh representation the same would be considered and orders passed in accordance with law.

4. In view thereof, the petitioner is granted liberty to file a representation against recovery proceedings with regard to the dues of the firm viz., M/s.Labnaaz Metals in respect of period subsequent to his retirement. If any such representation is made, the same shall be considered and orders shall be passed within a period of one week from thereon. It is also open to the petitioner to make/ submit a request/ representation before the Respondent to lift the bank attachment, if any such request is made the Respondents shall proceed to consider and pass orders on such representation in accordance with law after affording the petitioner a reasonable opportunity of hearing.

5. The writ petition stands disposed of with the above directions. No costs.



W.P. No.38427 of 2024

Consequently, the connected miscellaneous petitions are closed.

WEB COPY

21.12.2024

Speaking (or) Non Speaking Order

Index : Yes/ No

Neutral Citation: Yes/No

mka



WEB COPY



W.P. No.38427 of 2024

To:

- 1.The Assistant Commissioner (ST),
Ganapathy Circle, Commercial Taxes Building,
Dr.Balasundaram Road, Coimbatore-641 018.
- 2.The Deputy Commissioner (ST),
Zone-3, Coimbatore-18.
- 3.The Branch Manager,
Canara Bank, Bungalow Road, Zamin Uthukulli,
Pollachi-642 004.



WEB COPY



W.P. No.38427 of 2024

MOHAMMED SHAFFIQ, J.

mka

W.P. No.38427 of 2024

21.12.2024