



W.P.No.27110 of 2022

IN THE HIGH COURT OF JUDICATURE AT MADRAS

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DATED : 06.08.2025

Coram

THE HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

W.P.No.27110 of 2022

and

W.M.P.Nos.26324 & 26326 of 2022

M/s.Noordeen Enterprises
(Rep. by its Proprietor Shahul Hameed Niaz),
Valugalambedu Kundrathur Road,
Chennai - 600 132.

...Petitioner

Vs.

1.Commissioner of GST & CE,
Chennai Outer Commisionerate,
Newry Towers, No.2054-I,
12th Main Road,
Chennai - 600 040.

2.The Branch Manager,
Axis Bank Ltd.,
Plot No.14/77,
Balaji Nagar Main Road,
Chennai - 600 088.

...Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying for the issuance of a Writ of Certiorari, to call for the records relating to the first respondent's directions vide letter bearing DIN-20220959XL00007757BF dated 13.09.2022 for attachment of the bank account of the petitioner maintained with the second respondent and quash the same.

For Petitioner : Mr.G.Natarajan



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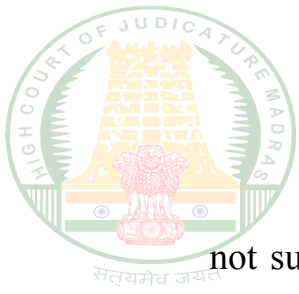
For Respondents : Mr.M.Santhanaraman,
Special Panel Counsel for R1

ORDER

This Writ Petition has been filed by the petitioner to quash the impugned order dated 13.09.2022 passed by the 1st respondent.

2. The learned counsel for the petitioner would submit that initially an attachment order dated 02.09.2021 was passed by the 1st respondent under Section 83 of the CGST Act, 2017 and the same will exist upto the period of one year, i.e., on 01.09.2022. Thereafter, it got expired by virtue of the impugned attachment order dated 13.09.2022 and that period also expired on 12.09.2023. It is also submitted by the learned counsel for the petitioner that in the impugned order dated 13.09.2022 it is clearly mentioned that the extension of attachment was for a period of one year and now, the 2nd respondent Bank is not allowing the petitioner to operate the bank accounts. Hence, the present writ petition.

3. The learned Special Panel Counsel for the 1st respondent after getting instructions would submit that as on date the attachment order will



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not survive anything because it got expired immediately after the expiry of one year, i.e., on 12.09.2023 itself. Therefore, he would submit that nothing survives in the said petition. Hence, he prayed for appropriate directions.

4. Considering the above submissions made by the learned counsel on either side and upon perusal of the materials, admittedly, in the present case, the impugned attachment order dated 13.09.2022 got expired after the period of one year, i.e., on 12.09.2023, but the grievance of the petitioner is that the petitioner's Bank is not allowing the petitioner to operate the bank account even though that the attachment order got expired as early as on 12.09.2023.

5. In such view of the matter, this Court is inclined to set aside the impugned attachment order dated 13.09.2022, which got expired as early as on 12.09.2023 and remand the matter back to the Authority for fresh consideration. There is no impediment for the petitioner to operate the bank account, since as on today there is no attachment order in force. The provisional attachment order has already expired and therefore, the 2nd



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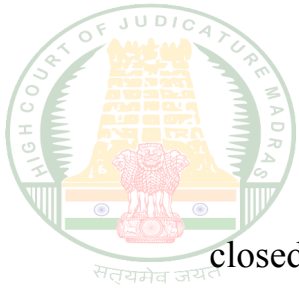
respondent is directed to permit the petitioner to operate the bank account.

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Accordingly, this Court passes the following order:-

- i) The impugned attachment order passed by the 1st respondent dated 13.09.2022 is set aside.
- ii) Consequently, the matter is remanded to the 1st respondent for fresh consideration.
- iii) The 2nd respondent is directed to permit the petitioner to operate the bank account immediately upon production of the order.
- iv) This order is passed in keeping in mind with regard to the impugned attachment order alone.

6. With the above observations & directions, this Writ Petition is allowed. No costs. Consequently, connected Miscellaneous Petitions are



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closed.

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Speaking order / Non-Speaking order

Index : Yes / No

Neutral Citation : Yes / No

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To

1.The Commissioner of GST & CE,
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2.The Branch Manager,
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