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W.P.No.27588 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 24.07.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.27588 of 2025
and
W.M.P.Nos.30906 and 30907 of 2025

Tvl.Dhanvir Exports Private Limited
No.2, Padi Pudhu Nagar Main Road,
Chennai- 600 001.
Rep. by its Director Mr.T.M.Prabhu

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Petitioner

Vs.

1. The Deputy Commissioner (ST)
Chennai Central-I
No.1, Greams Road, 3rd Floor,
PAPJM Building, Chennai- 600 006.
2. The Assistant Commissioner (ST)
Koyambedu Assessment Circle
Station:No.1, Greams Road, Annex Building
5th Floor, Chennai- 600 006.
3. The Branch Manager,
HDFC Bank Limited



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No.81/16, Kakkan Street,
Near Philips Hospital
West Tambaram, Chennai-600 045.

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Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus to call for the records pertaining to the impugned Communication Notice in GSTN:33AAHCD6523F1ZX/2025-26 dated 10.06.2025 issued by the 1st respondent herein and to quash the same, in so far as, the said impugned notice issued is without jurisdiction, authority of law and in clear violation to the principles of natural justice and for a consequent direction to lift the attachment of the Current Account No.50200048400367 of the petitioner, maintained with the 3rd Respondent Bank and to permit the operation of the said Current Account No.50200048400367.

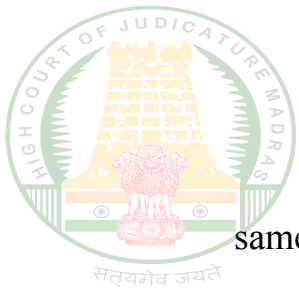
For Petitioner : Mr.N.Baskaran

For Respondents : Mr.T.N.C.Kaushik

Additional Government Pleader
(Taxes)

ORDER

This writ petition has been filed challenging the impugned order dated 10.06.2025 passed by the 1st respondent herein and to quash the



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same and for a consequential direction to lift the attachment of the Current Account No.50200048400367 of the petitioner maintained with the 3rd Respondent Bank and to permit the operation of the said Current Account No.50200048400367.

2. Mr.T.N.C.Kaushik, learned Additional Government Pleader (Taxes) 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. The learned counsel for the Petitioner submitted that the 2nd respondent passed the assessment order dated 26.02.2025 as against the petitioner demanding tax for the Assessment Year 2020-2021. As against which, the petitioner filed rectification application before the 2nd respondent on 07.04.2025 and the same is pending. In the mean time, the 1st respondent issued the communication dated 10.06.2025 to the 3rd respondent Bank directing them to attach the Current Bank Account of the petitioner maintained with the said Bank. Being aggrieved over the same, the petitioner has filed this writ petition seeking for the aforesaid relief.



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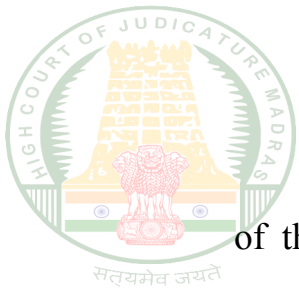
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4. The learned counsel for the petitioner would submit that the impugned recovery notice came to be issued by the 1st respondent before the disposal of the rectification application and therefore the same suffers from violation of principles of natural justice and hence prays to set aside the same.

5. The learned Additional Government Pleader (Taxes) appearing for the respondents would submit that the 2nd respondent may be directed to dispose of the rectification application filed by the petitioner within the time stipulated by this Court.

6. Heard both sides and also perused the materials available on record.

7. In the present case, pending disposal of the rectification application filed by the petitioner, impugned notice came to be issued by the 1st respondent to the 3rd respondent bank to attach the current account



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of the petitioner. When the rectification application is filed seeking rectification of the order in original and is pending disposal, recovery will not come into picture.

8. In such view of the matter, this Court directs the 2nd respondent to dispose of the rectification application filed by the petitioner dated 07.04.2025, on merits and in accordance with law, after affording an opportunity of hearing to the petitioner, within a period of four weeks from the date of receipt of a copy of this order. It is made clear that the 1st respondent is directed to defer the recovery proceedings till the disposal of the rectification application.

9. With the above directions, this writ petition is disposed of. No costs. Consequently, the connected miscellaneous petitions are also closed.

24.07.2025

Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

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KRISHNAN RAMASAMY.J.,

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