IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04-12-2025

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP.No. 36071 of 2025
and
WMP.Nos.40321 & 40324 OF 2025

M.K.N Coconut Industries
No. 918 Kanjarapalyam, Paranjeervazhi village,
Paranjeervazhi post, Kangayam, Tirupur- 638701,
Rep by its Prop Vinoth Soudhararajan

..Petitioner(s)

Vs

1. The Assistant Commissioner (ST)
   Kangeyam Assessment Circle, No.260-261,
   Tirupur Main Road Kangeyam, Tirupur- 638 701.

2. The Branch Manager
   Tamilnad Mercantile Bank, Ground Floor,
   Lakshmi Towers, No. 127, Karur Road,
3. Kangeyam, Tamil Nadu-638 701.

...Respondents

PRAYER : This Writ Petition is filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorarified Mandamus to call for the records connected with the exparte order bearing no. GSTIN 33ATZPV9077GIZM/2017-18 dated 11.05.2023 passed by the 1st respondent herein and to quash the same for having been passed contrary to law and in gross violations to the principles of natural justice and consequently direct the 1st respondent herein to de-freeze the personal SB account of the petitioner maintained with the said respondent at the instance of the 1st respondent vide his DRC 13 notice dated 15.05.2025 issued pursuant to the impugned order dated 11.05.2023.

For Petitioner(s): N.Viswanathan

For Respondent(s): Mrs.K.Vasanthamala for R1
Government Advocate

ORDER

Mrs.K.Vasanthamala, learned Government Advocate takes notice for the Respondents.

2. This Writ Petition is being disposed of at the stage of admission itself with the consent of the learned counsel for the Petitioner and the learned Government Advocate for the Respondents.

3. The petitioner is before this court against the impugned order dated 11.05.2023 whereby the interest under Section 50 (1) of the respective GST Enactments has been imposed for the tax period 2017-18. Details of the amount confirmed vide impugned order is reproduced below**:-**

Act	Interest Due	Paid	Balance
IGST	324781.67	NIL	324781.67
CGST	2563.79	NIL	2563.79
SGST	2563.79	NIL	2563.79
TOTAL	329909.25	NIL	329909.25

4. The case of the petitioner is that the petitioner had earlier suffered two assessment orders dated 15.10.2019 for the above tax period as also for the

succeeding tax period namely assessment year 2018-19.

5. They were the subject matter of the challenge before the court in WP.Nos.14334 and 14341 of 2020 which was dismissed by this Court. The Hon'ble Division Bench however reversed the decision of this court in WP.No.14334 of 2020 by partly giving liberty to the petitioner to file appeals before the Appellate Authority vide order dated 06.08.2025 in WA.No.2421 of 2025. It pertains to order dated 15.10.2019 for the Assessment Year 2018-19. The petitioner claims to have filed another appeal against order dated 10.10.2023 and order dated 15.10.2019 for Assessment Year 2017-2018 and said appeal is yet to be numbered and has to be listed before the Hon'ble Division Bench.

6. Learned Government Advocate for the 1st Respondent, on the other hand, submits that the present Writ Petition is devoid of merits and is therefore liable to be dismissed as the impugned order is merely a consequential order. It is submitted that order passed by this court on 10.10.2023 in WP.No.14341 of 2020 has not been reversed till date. Therefore, it is submitted that the petitioner is bound to pay the amount confirmed vide order dated 15.10.2019 for Assessment Year 2017-2018 since the payment of interest is consequential.

7. Having considered the submissions made by the learned counsel for the

Petitioner and the learned Government Advocate for the first respondent and the taking note of the length of time taken by the petitioner in approaching this court in filing the present Writ Petition only on 15.09.2025 against the order dated 11.05.2023, this Writ Petition is disposed of by remitting the case back to the respondent to re-do the exercise and pass a fresh order on merits within a period of six months from the date of receipt of copy of this order subject to petitioner depositing 25% of the disputed interest within three months from the date of receipt of copy of this order, as confirmed by the impugned order pursuant to assessment order dated 15.10.2019 for the tax period September 2017 to March 2018 which was the subject matter of W.P.No.14341 of 2020 which was dismissed and which has not been reversed till date.

8. In case, the petitioner secures any favourable order from the Hon'ble Division Bench against order dated 10.10.2023 passed in W.P.No.14341 of 2020, needless to state that such deposit will be subject to such order. In case petitioner fails to secure any order from the Division Bench against order dated 10.10.2023 passed in W.P.No.14341 of 2020, the respondent is at liberty to reconfirm the demand confirmed vide impugned order.

9. The petitioner's bank account which has been apparently attached shall been lifted subject to the petitioner having filed an appeal against order dated 15.10.2019 before the Appellate Forum pursuant to the order dated 06.08.2025

against the order dated 10.10.2023 in WP.Nos.14334 of 2020 together with pre-deposit and subject to petitioner securing favourable order against order dated 10.10.2023 in WP.No.14341 of 2020 and subject to depositing the aforesaid amount as ordered above.

10. This Writ Petitions stand disposed of with the above observations. No costs. Consequently, connected Writ Miscellaneous Petitions are closed.

04-12-2025

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

GV

To

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   Kangeyam Assessment Circle, No.260-261,
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   Tirupur- 638 701.

2. The Branch Manager
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C.SARAVANAN J.

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