



WEB COPY

WP No. 41438 of 2025



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 31-10-2025

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THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 41438 of 2025

and

W.M.P.No.46396 of 2025

1. Abhibha Technologies Private
Limited
No.1677, Third Floor, 22nd Cross Road,
27th Main Road, 2nd Sector, HSR
Layout, Bengaluru, Karnataka 560 102
Represented by its Director
Mr. Thillainayagam Bharath

Petitioner(s)

Vs

1. Deputy Commissioner (ST)
The Commercial Tax Department,
Tambaram Zone 4th Floor PAPJM
Building, Greams Road,
Chennai 600 006

2.M/s Equitas Small Finance Bank
phase II, 4th floor Spencer Plaza,
No.769, Anna Salai, Chenani 600 002

Respondent(s)



PRAYER

Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Mandamus, forbearing the 1st Respondent, its officers and agents from recovering or attempting to recover any dues alleged against M/s.Jara Infratech Limited from the petitioner company, including by issuing or acting upon any present or further instructions under section 79 (1)(c) to the petitioner Company's bankers.

For Petitioner(s): Mr.Suhrith Parthasarathy
For Mr.Prashanth Nadaraj

For Respondent: M/s.Amirtha Poonkodi
Dinakaran
Government Advocate

ORDER

M/s.Amirtha Poonkodi Dinakaran, learned Government Advocate, takes notice for the respondents.

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



3. The deponent, namely Mr. Thillainayagam Bharath, was formerly a Director of M/s.Jara Infratech Limited and incidentally held about 1% of the shares in the said Company, which appears to be in arrears of tax under the respective GST enactments to the first respondent.

4. The learned counsel for the petitioner submits that the deponent is no longer an employee of the said company and had founded the petitioner company after resigning from the said M/s.Jara Infratech Limited during November 2020, which resignation was accepted with effect from 31.12.2021.

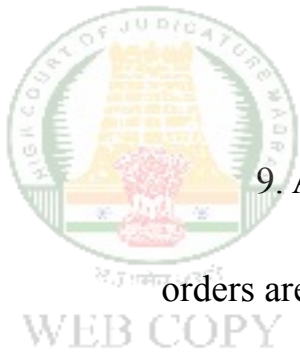
5. It is submitted that merely because Mr.Thillainayagam Bharath was formerly a Director of the assessee-in-default, namely M/s.Jara Infratech Limited, the Department has initiated proceedings by attaching the Bank Account of the petitioner company, even though there is no scope for initiating such recovery proceedings under Sections 79 and 89 of the respective GST enactments.



6. The learned Government Advocate for the respondents, on the other hand, submits that Form GST DRC-13, attaching the bank account of the petitioner on 17.10.2025 has already been withdrawn and therefore the writ petition has become infructuous even as on the date of filing of the writ petition.

7. However, the learned counsel for the petitioner submits that the petitioner apprehends similar actions and that the petitioner has already given a representation on 18.10.2025 to the 1st respondent, however, it has not evoked any response so far.

8. In view of the above and considering that the petitioner's representation dated 18.10.2025 has not been considered, and since the apprehension of the petitioner requires to be addressed, there shall be a direction to the 1st respondent to dispose of the said representation on merits and in accordance with law, as expeditiously as possible, within a period of four (4) weeks from the date of receipt of a copy of this order.



9. Any coercive action against the petitioner shall be taken only after final orders are passed on the aforesaid petitioner's representation.

10. This writ petition is disposed of. However, there shall be no order as to costs. Consequently, connected miscellaneous petition is closed.

31-10-2025

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Index: Yes/No

Speaking/Non-speaking order

Internet: Yes

Neutral Citation: Yes/No



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C.SARAVANAN, J.

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