IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 19.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.45109 of 2025
and
W.M.P.Nos.50250 and 50251 of 2025

Tvl.Shivani Traders,
GSTIN:33BVTPS0906A1ZQ
Represented by its Proprietor
Sakthivel Muthusamy. ... Petitioner

Vs.

1.The Assistant Commissioner,
Saravanampatti West Assessment Circle,
Commercial Tax Building,
Dr.Balasundaram Road,
Coimbatore – 641 018.

2.The Sub Registrar,
Gandhipuram Sub Registrar Office,
Coimbatore North,
Coimbatore – 641 035. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records relating to the 1st respondent's directions vide letter bearing GSTIN:33BVTPS0906A1ZQ/2023 dated 15.07.2024 creating encumbrance over the property of the Petitioner and quash the same.

For Petitioner : Mr.G.Derrick Sam

For Respondents : Ms.Amirtha Poonkodi Dinakaran
Government Advocate
for R1

ORDER

Ms.Amirtha Poonkodi Dinakaran, learned Government Advocate takes notice for the 1st Respondent.

2. This Writ Petition is being disposed of at the time of admission with the consent of the learned counsel for the Petitioner and the learned Government Advocate for the 1st Respondent.

3. The Petitioner is before this Court against the impugned order dated 15.07.2024 issued by the 1st Respondent and to direct the Respondent to vacate the order of attachment of the properties for a tax due amounting to Rs.1,01,63,827/- pursuant to the assessment orders passed under Sections 73 and 74 of the respective GST enactments on various dates in the year 2023 and 2024 for the Assessment Years 2018 – 2019 to 2021 – 2022.

4. The Petitioner had earlier challenged the assessment proceedings before this Court in five separate Writ Petitions as detailed below:-

W.P.Nos.	Date of Assessment Order	Date of Writ Petition Order	Assessment Years
W.P.No.21399 / 2025	11.09.2023	13.06.2025	2018-2019
W.P.No.21406 / 2025	30.12.2024	13.06.2025	2019-2020
W.P.No.21402 / 2025	19.08.2024	13.06.2025	2019-2020
W.P.No.22428 / 2025	12.12.2024	23.06.2025	2021-2022
W.P.No.22444 / 2025	21.03.2024	24.06.2025	2018-2019

5. Pursuant to the direction of this Court in the aforesaid Writ Petition, the Petitioner had complied with the same and have made the pre-deposit accordingly as ordered.

6. However, the Petitioner is now seeking for direction to vacate / revoke the attachment of the petitioner's property by the Respondents vide the impugned communication.

7. On a specific query, as to how the Petitioner is prejudiced by virtue of the said attachment, the learned counsel for the Petitioner would submit that continuous attachment of Petitioner's property for tax liability would hamper the banking facilities available to the Petitioner.

8. However, there are no averment to that effect in the Affidavit filed by the Petitioner in support of the present Writ Petition or in the representation dated 08.08.2025 of the Petitioner which preceded the impugned communication of the Respondents.

9. The facts remains that for the Assessment years 2018-2019 and 2019-2020, the appeals are pending before the Appellate Authority pursuant to the direction of this Court vide order dated 18.06.2025 in W.P.No.21399 and 21406 of 2025 for the said tax period.

10. Accordingly, pursuant to the directions of this Court in W.P.No.21402, 22428 and 22444 of 2025, the assessment orders passed in Form GST DRC – 07 for the tax period 2018 – 2019, 2019 – 2020 and 2021 – 2022 have been set aside and the matter is remitted back to the Original Authority for fresh consideration.

11. Considering the same, there shall be a direction to both the Appellate Authority to dispose of the appeals filed by the Petitioner as also the Original Authority to pass fresh orders as expeditiously as possible

preferably within a period of five months from today. The attachment of the Petitioner's property shall be subject to the final outcome of the proceedings.

12. This Writ Petition stands disposed of with the above observations. No costs. Consequently, connected Writ Miscellaneous Petitions are closed.

19.11.2025

Neutral Citation : Yes / No
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To

1.The Assistant Commissioner,
Saravanampatti West Assessment Circle,
Commercial Tax Building,
Dr.Balasundaram Road,
Coimbatore – 641 018.

2.The Sub Registrar,
Gandhipuram Sub Registrar Office,
Coimbatore North,
Coimbatore – 641 035.

C.SARAVANAN, J.

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