BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 12.06.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD)No.15963 of 2025
and
W.M.P(MD)No.12083 and 12085 of 2025

J.Kalander Bashcer Ahamed
Proprietor of JK Cars,
No.5, Abdulkalam Nagar, Tennur,
Tiruchirappalli -620 017. ... Petitioner

Vs.

1.The Deputy Commissioner (State Tax) (GST),
1 Williams Road,
Cantonment, Tiruchirappalli 620 001

2.The Deputy State Tax Officer-2,
Woraiyur Assessment Circle,
C/2, 2nd Floor, 2nd Cross,
Thillai Nagar,
Tiruchirappalli 620 018

3.The Assistant Commissioner (State Tax),
Woraiyur Assessment Circle,
C/2, 2nd Floor, 2nd Cross,
Thillai Nagar,
Tiruchirappalli 620 018. ...Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, calling for records pertaining to the impugned notice dated 26.05.2025 issued by the third respondent and quash the same, direct the respondents to not take any coercive steps.

For Petitioner	: Mr.B.E.Ashwin Bala For M/s.R.B.Law Associates
For Respondents	: Mr.J.K.Jayaselan Government Advocate

ORDER

The petitioner has challenged the impugned recovery notice issued by the third respondent in Form GST DRC 01D, dated 26.05.2025. It has been issued pursuant to final order passed in Form DRC 07 by the second respondent on 25.02.2025.

2. The learned counsel for the petitioner submits that the petitioner proposes to file an appeal against the aforesaid order. However, before the expiry of the limitation prescribed for filing appeal before the appellate authority under Section 107 of the Tamil Nadu Goods and Services Tax Act, 2017, the respondents have proceeded to issue the impugned recovery notice. The learned counsel for the petitioner submits that the petitioner will file the appeal before the limitation expires on 24.06.2025.

3. Recording the submission made by the learned counsel for the petitioner, the writ petition stands disposed of by directing the respondents to keep the recovery proceedings in abeyance subject to petitioner filing an appeal on or before 24.06.2025 together with mandate pre-deposit prescribed under section 107 of the Tamil Nadu Goods and Service Tax Act, 2017. Since the recovery proceedings have been initiated by the respondents before the expiry of the period prescribed for filing appeal, the account of the petitioner, which was freezed shall be defreezed forthwith.

4. The writ petition stands disposed of with the above direction. There shall be no order as to costs. Consequently, the connected miscellaneous petitions are closed.

12.06.2025

NCC : Yes / No
Index : Yes / No
Internet : Yes / No
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To

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C.SARAVANAN, J.

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