



W.P(MD)No.18965 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 14.07.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD)No.18965 of 2025

and

W.M.P(MD)No.14528 of 2025

M/s. Amala Traders,
Represented by its Proprietor,
Vijil Sathyaraj,
GSTIN 33AIHPK3693C2ZE,
No.2/166A, Choozhal, Palavilai,
Kanniyakumari District – 629160.

... Petitioner

Vs.

The Superintendent of CGST and Central Excise,
Marthandam Range,
48/1-4, 1st Floor,
Sivaraj Building,
Tower Junction,
Nagercoil – 629001.

...Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, to call for the records on the file of the respondent in Order-in-Original No.GST/TNVL/SUPDT/MTM/54/2023 dated 14.12.2023 and to quash the same as illegal, arbitrary, wholly without jurisdiction, and direct the respondent to issue notice to the petitioner then pass an assessment order afresh after affording an sufficient opportunity within such time as may be directed by this Court.



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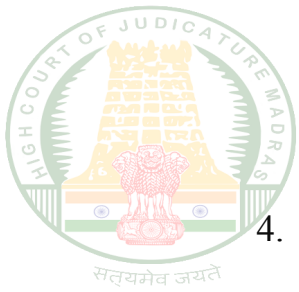
For Petitioner : Mr.N.Sudalai Muthu
For Respondent : Mr.R.Nandha Kumar
Senior Standing Counsel

ORDER

This writ petition has been filed challenging the order dated 14.12.2023 and directing the respondent to pass an assessment order afresh after affording an sufficient opportunity to the petitioner.

2. Mr.R.Nandha Kumar, learned Senior Standing Counsel takes notice for the respondent.

3. The learned counsel for the petitioner submits that the petitioner's Bank account was frozen pursuant to the impugned order dated 14.12.2023. He further submits that the petitioner has availed the Amnesty Scheme by depositing the requisite amount. That apart, it is submitted that 60% of the disputed tax has also been appropriated in the impugned order. The petitioner is aggrieved by the recovery proceedings initiated by the respondents pursuant to the impugned order, dated 14.12.2023.



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4. The details of the Amnesty Scheme and the bank accounts attached are not forthcoming in the impugned order. Since the petitioner has opted for the Amnesty Scheme, there is no scope for entertaining the writ petition challenging the impugned order.

5. Therefore, the writ petition is disposed of by granting liberty to the petitioner to approach this Court for appropriate relief as far as attachment of the bank account is concerned. No costs. Consequently, the connected miscellaneous petition is closed.

14.07.2025

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

The Superintendent of CGST and Central Excise,
Marthandam Range,
48/1-4, 1st Floor,
Sivaraj Building,
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Nagercoil – 629001.



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C.SARAVANAN, J.

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