



W.P.(MD) No. 20350 of 2025

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 29.07.2025

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD) No. 20350 of 2025

and

W.M.P.(MD) Nos.15737 & 15739 of 2025

M/s.Amala Traders,
rep. by its Proprietor Vijil Sathyaraj.

... Petitioner

Vs

1. The Assistant Commissioner of CGST and Central Excise,
Tirunelveli GST and Central Excise Division,
C R Buildings, Tractor Road,
NGO 'A' Colony,
Tirunelveli 627007.

2. The Branch Manager,
Indian Bank,
Choozhal Branch,
2/166, Kovalam Road,
Choozhal,
Kanyakumari 629160.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus to call for the records on the file of the first respondent in (DIN- 20250559XO000000P568) File No



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GEXCOM/TAR/MISC/1090/2023-CGST-DIV-TNVL-COMMRTE-MADURAI,
dated 26.05.2025 (Form GST DRC -13) and to quash the same as illegal,
arbitrary, wholly without jurisdiction, and direct the second respondent to permit
the petitioner to operate petitioner's Bank account (Current A/c No 6177713686).

For petitioner : Mr. N.Sudalai Muthu

For respondents : Mr.R.Gowri Shankar
Senior Standing Counsel for R1
Mr.C.Karthik
Standing Counsel for R2

ORDER

This Writ Petition is disposed of at the time of admission with the consent
of the learned counsel for the petitioner, the learned Senior Standing Counsel for
the first respondent and the learned Standing Counsel for the second respondent.

2. The petitioner had earlier challenged the Order-in-Original
No.GST/TNVL/SUPDT/MTM/54/2023, dated 14.12.2023 in W.P.(MD) No.18965
of 2025. However, by the order, dated 14.07.2025, the said Writ Petition was
dismissed, as the petitioner had opted to settle the dispute under the Amnesty
Scheme.



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3. Under these circumstances, the petitioner has now approached this Court for the relief to quash the order passed by the first respondent in (DIN-20250559XO000000P568) File No.GEXCOM/TAR/MISC/1090/2023-CGST-DIV-TNVL-COMMRTE-MADURAI, dated 26.05.2025 (Form GST DRC -13) and to direct the second respondent to permit the petitioner to operate the petitioner's Bank account (Current A/c No 6177713686).

4. By the impugned order, the first respondent has initiated recovery proceedings pursuant to the aforesaid impugned Order-in-Original No.GST/TNVL/SUPDT/MTM/54/2023, dated 14.12.2023, which is the subject matter of W.P.(MD) No.18965 of 2025.

5. Considering the fact that the petitioner has already opted under the Amnesty Scheme and has paid the entire tax amount on 15.03.2025, the recovery proceedings shall be kept in abeyance pending proposal of the application filed under the Amnesty Scheme on 15.03.2025.



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6. At this stage, the learned Standing Counsel for the second respondent submits that pursuant to the intimation of the first respondent, the petitioner's account is put as 'withhold' for a sum of Rs.3,35,195/-.

7. It is informed that on 23.07.2025, a sum of Rs.1,43,192/- has also been transferred by way of Demand Draft in favour of the first respondent.

8. Considering the above submissions, there shall be a direction to the first respondent to re-transfer the amount that was paid by way of Demand Draft by the second respondent/Bank for a sum of Rs.1,43,192/-, in case the amount has not been encashed pursuant to the Demand Draft within a period of ten (10) days from the date of receipt of a copy of this order.

9. In view of the above, the order of attachment attaching the petitioner's account, holding under the caption 'withholding the account' shall stand released.



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10. This Writ Petition is disposed of, with the above observations. No costs.

Consequently, connected miscellaneous petitions are closed.

Index : Yes / No

29.07.2025

Internet : Yes / No

apd

To

1. The Assistant Commissioner of CGST and Central Excise,
Tirunelveli GST and Central Excise Division,
C R Buildings, Tractor Road,
NGO 'A' Colony,
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2. The Branch Manager,
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C.SARAVANAN, J.

apd

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