IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 11.02.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.3218 of 2026
and
W.M.P.Nos.3649 and 3650 of 2026

M/s.KPN Enterprises
A Partnership firm, Represented by its Partner,
C.Naveen. ... Petitioner

Vs.

1.The Additional Director General,
Directorate General of Goods and Tax Intelligence,
Chennai Zonal Unit,
Tower – II, BSNL Building,
8th Floor, No.16, Greams Road,
Thousand Lights, Chennai – 600 006.

2.The Branch Manager,
KVB Bank Ltd, KVB Towers, II Floor,
568 Anna Salai, Teynampet,
Chennai – 600 018.

3.The Branch Manager,
KVB Bank Ltd,
66C, Pammal Main Road,
Periyar Nagar, Pallavaram,
Chennai – 600 043. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records in the impugned order of provisional attachment in Form GST DRC – 22 vide F.No.DGGI/INT/INTL/848/2025-DD/AD-IV, dated 03.12.2025, on the file of the 1st Respondent and to quash the same as arbitrary and consequentially direct the 1st Respondent to defreeze the petitioner firm Current Account No.1650014000000045, holding with the 3rd Respondent.

For Petitioner	:	Mr.S.Praveen S Purohit
For Respondents	:	Mr.Rajendran Raghavan Senior Standing Counsel for Ms.Pooja Jain Junior Standing Counsel for R1

ORDER

Mr.Rajendran Raghavan, learned Senior Standing Counsel for Ms.Pooja Jain, learned Junior Standing Counsel takes notice for R1.

2. This Writ Petition is being disposed of at the stage of admission itself with the consent of the learned counsel for the Petitioner and the learned Senior Standing Counsel for R1.

3. In this Writ Petition, the Petitioner has challenged the impugned Provisional Attachment of the Petitioner's Bank Account in Form GST DRC 22 dated 03.12.2025 passed under Section 83 of the respective GST enactments.

4. By the impugned order, the Petitioner's bank account with the 2nd and 3rd Respondents have been attached and the 2nd and 3rd Respondents have been informed that no debit shall be allowed to be made from the said accounts or any other accounts operated by the Petitioner on the same PAN without the prior permission of the Respondent / Department.

5. The learned Senior Standing Counsel for R1 submitted that the impugned attachment has been made in the light of the Petitioner's failure to co-operate with the summons which was issued on 17.12.2025 and dispatched on 18.12.2025 which was refused and returned with an endorsement "insufficient address".

6. It is further submitted by the learned Standing Counsel for R1 that the said address is the address given by the Petitioner at the time of obtaining the GST Registration. A copy of the summon issued in the name of the Petitioner on 17.12.2025 has been filed before this Court today, content of which is extracted hereunder:-

①

GSTIN- 33ABDFK0785A1ZS   CBIC-DIN-202512DSS2000073148[illegible]
File No- DGGI/INT/INTL/848/2025-DD/AD-IV

SUMMONS

[under Section 70 of the Central Goods and Services Tax Act, 2017]

To,

KPN ENTERPRISES
(GSTIN:33ABDFK0785A1ZS)

S.No:137/11,�Sozhan Street,�Naravarikuppam,�Chennai,�Tiruvallur,�Tamil Nadu,�600052

WHEREAS, I, **AVADESH KUMAR** am making inquiry in connection with **investigation in respect of M/s AK Steel** under the Central Goods and Services Tax Act, 2017.

AND WHEREAS, I consider your attendance necessary to

(a) give evidence and / or

(b) produce documents or things of the following description in your possession or under your control:

1. **To depose Statement**
2. .
3. .

NOW, THEREFORE, in exercise of powers vested in me under Section 70 of the Central Goods and Service Tax Act, 2017 I do hereby summon you to appear before me ☒ in person / or ☐ by an authorized representative **2026-01-05** at **11:00:AM** at the office of **Office of the ADG, DGGI, Chennai Zonal Unit, VIII Floor, BSNL Building, No. 16, Greams Road, Chennai-600006**

Inquiry as aforesaid is deemed to be a judicial proceeding within the meaning of section 229 and section 267 of Bharatiya Nyaya Sanhita, 2023 (45 of 2023) and non-complinace of this summon is an offence punishable under section 208 and section 210 of Bharatiya Nyaya Sanhita, 2023 (45 of 2023).

Given under my hand and seal of office to-day the **17** day of **December , 2025** at **chennai**

Name : **AVADESH KUMAR**

Signature : 17/12/2025

Designation :
Superintendent / Appraiser / Senior Intelligence Officer

Seal of Office.

DESPATCHED NO	6315
DATE	15-12-25

7. Since the Petitioner's bank account has been attached pursuant to the aforesaid summons which remains unserved on the Petitioner, as it was refused and returned stating insufficient address, liberty is granted to the Petitioner to file an application / objection in Form GST DRC – 22 dated 03.12.2025 immediately with the Respondents, which shall be transmitted to the Commissioner to be disposed of in the manner prescribed under Rule 159(6) of the respective GST Rules.

8. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

11.02.2026

Neutral Citation: Yes / No
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To:

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C.SARAVANAN, J.

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