IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 04.03.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.13307 of 2024
and
W.M.P.Nos.14460 and 14461 of 2024

M/s.Jainam Steels
Rep by its Proprietor, Mr.Pintu ... Petitioner

Vs.

Office of the Assistant Commissioner (ST)
Broadway Assessment Circle,
Integrated Building for Commercial Taxes Department,
Chennai North Division,
No.32, Elephant Gate Police Station, Walltax Road,
Vepery, Chennai-3. ... Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records pertaining to the impugned Notice dated 23.02.2024 for the FY April 2019 to March 2020, April 2018 to March 2019, July 2017 to March 2018 came to be passed by the Office of the respondent as per the provisions under Section 79 of the TN GST Act/CGST Act 2019, seeking for attachment of petitioner firms bank account and thereon and quash the same as illegal, arbitrary and devoid of merits.

For Petitioner : Mr.Ramesh Kumar Chopra

For Respondent : Mrs.K.Vasantha Mala
Government Advocate (Puducherry)

ORDER

Mrs.Vasantha Mala, learned Government Advocate (Puducherry) takes notice for the Respondent.

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 Government Advocate for the Respondents.

3. In this Writ Petition, the Petitioner has challenged the impugned recovery notice dated 23.02.2024, whereby the amount confirmed by orders dated 03.02.2023 passed for the tax period 2018-19 and order dated 07.02.2023 for the tax period 2019-20 has been demanded.

4. It is the specific case of the petitioner is that the impugned recovery notice has been issued even without awaiting for the disposal of the application filed on 27.04.2023 under Section 161 of the respective GST Enactment Act against the aforesaid orders dated 03.02.2023 and 07.02.2023.

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5. The learned Government Advocate appearing for the respondent submits that the rectification applications were not maintainable and had been rejected by an order dated 27.01.2025. As such, no scope for granting any relief in so far as impugned recovery notice is concerned. However, liberty is given to the petitioner to work out the remedy against the assessment year and rectification order in the manner known to law.

6. Writ Petition stands dismissed with the above liberty. No costs. Consequently, the connected miscellaneous petition is closed.

04.03.2026

Vv

Neutral Citation : Yes / No

To:

Office of the Assistant Commissioner (ST)
Broadway Assessment Circle,
Integrated Building for Commercial Taxes Department,
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C.SARAVANAN, J.

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