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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29-10-2026

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THE HON'BLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 43377 of 2026

and WMP Nos.48692 and 48697 of 2026

CNR: {HCMA012434002026}

Arun Tex
Represented by its Proprietor S. Arunkumar,
No.106, Pooluvan Thottam,
Andiya Goundanur Village,
Udumalai, Tiruppur District-642154

..Petitioner(s)

Vs

1. The State Tax Officer
   Inspection V (Group V),
   Office of the Deputy Commissioner (ST)
   Inspection,
   Dr. Balasundaram Road, Coimbatore 641 018

2. The Appellate Deputy Commissioner (ST) (GST Appeals)
   Commercial Taxes Buildings,
   Dr. Balasundaram Road, Coimbatore 641 018

3. The Assistant Commissioner ST
   Udumalpet (South) Assessment Circle,
   No.144B, Kalpana Road, Kandasamy Complex,
   Udumalpet, Tiruppur District 642 126

4. The Branch Manager
   State Bank of India, Sathiyamangalam Branch,
   203, Karattur Road, Near New Bus Stand,
   Sathyamangalam 638 402, Erode

..Respondent(s)

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PRAYER: The Writ Petition is filed under Article 226 of the Constitution of India seeking the issuance of a Writ of Certiorarified Mandamus calling for the records of the impugned notice in Roc. No. 33BFWPA9909L1ZU/2023-2024 dated 19.09.2023 along with Form GST DRC-13 dated 19.09.2023 issued by the 3rd respondent under Section 79(1)(c) of the TNGST Act, 2017, and quash the same and further direct 2nd second respondent to take up the appeals filed by the petitioner on 07.02.2024 against the Order bearing GST No. 33BFWPA9909L1ZU/2017-18 dated 29.09.2020 passed by the 1st Respondent, decide the question of pre-deposit and the appeal on merits after affording the Petitioner an opportunity of personal hearing, within such time as this Court

For Petitioner(s): Mr. G.Natarajan

For Respondent(s): Mr. B. Sivaraman
Government Advocate (Taxes)
for R1 to R3

ORDER

The present Writ Petition has been filed challenging the recovery notice dated 19.09.2023 along with Form GST DRC-13 of even date issued by the third respondent.

2. The learned counsel for the petitioner submits that the petitioner had previously preferred W.P.Nos. 18348 and 18353 of 2020 before this Court challenging the original assessment orders. This Court, by an order dated

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31.10.2023, dismissed the said Writ Petitions while granting liberty to the petitioner to prefer a statutory appeal before the appellate authority. Pursuant thereto, the petitioner preferred a statutory appeal. It is contended that during the pendency of the said appeal, the third respondent erroneously initiated recovery proceedings by attaching the bank account of the petitioner. Hence, the learned counsel prays for the quashing of the impugned recovery notice.

3. Heard the learned counsel for the petitioner and Mr. B. Sivaraman, learned Government Advocate (Taxes), accepting notice on behalf of respondents 1 to 3, and perused the materials available on record.

4. On a perusal of the records, it is evident that the petitioner has challenged the original assessment orders by way of a statutory appeal after executing the mandatory statutory pre-deposit. Once the statutory pre-deposit is remitted and the appeal is entertained, it is legally impermissible for the 3rd respondent to initiate recovery proceedings or attach the bank account of the petitioner for the remaining disputed tax liability.

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5. Under such circumstances, this Court is inclined to lift the attachment levied on the petitioner's bank account. Accordingly, the impugned attachment order shall stand lifted. The petitioner is directed to produce a copy of this order before the third and fourth respondents. Upon production of the same, the fourth respondent Bank is directed to de-freeze the bank account of the petitioner forthwith and permit the petitioner to operate the said account normally.

6. The appellate authority/ 2nd respondent is directed to dispose of the statutory appeals filed by the petitioner on merits and in accordance with law within a period of eight (8) weeks from the date of receipt of a copy of this order, after providing a reasonable opportunity of being heard to the petitioner.

7. With the above directions, this Writ Petition stands disposed of. There shall be no order as to costs. W.M.P.No.48692 of 2026 filed to dispense with the production of the impugned notice, is allowed. Consequently, the connected Miscellaneous Petition is closed.

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