BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 30.03.2026

CORAM

THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P.(MD) No.8736 of 2026
and
W.M.P.(MD) Nos.7057, 7058 & 7061 of 2026

M/s.HADID TRADERS,
GSTIN : 33COIPJ4850F1Z2,
Represented by its Proprietor,
Shri.Jumcith,
Ground Floor, 4/1A-2, North Street,
Patemanagaram Sub Post Office,
Patemanagaram Panchayat,
Srivaikundam, Srimulakkarai,
Thoothukudi - 628620. ... Petitioner

Vs.

1.The Superintendent of CGST
and Central Excise,
Tuticorin West Range,
C-50, SIPCOT Industrial Complex,
Tuticorin - 628008.

2.Assistant Commissioner of CGST
and Central Excise,
Tuticorin CGST and Central Excise Division,
C-50, SIPCOT Industrial Complex,
Tuticorin - 628008.

3.The Branch Manager,
Karur Vysya Bank
No.159, Victoria Street,
Tuticorin - 628001.

4.The Additional / Joint Commissioner
of CGST & Central Excise (Appeals),
O/o. The Commissioner of CGST
and Central Excise,
Central Revenue Building,
No.4, Lal Bahadur Sastri Road,
Bibikulam, Madurai - 625 002. ... Respondents

[R4 is *suo motu* impleaded by this order]

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 relating to the adjudication order passed in Form GST DRC-13 Bank attachment Notice issued to the third respondent GEXCOM/TECH/GST/2907/2025-CGST-RANGE-WST dated 15.09.2025 and quash the same as illegal, arbitrary and violative of the principles of natural justice and statutory provisions and to direct the respondents to de-freezing of the bank account bearing Account No. 1202135000009862, Karur Vysya Bank, which has caused irreparable impairment to the petitioner's business operations, financial stability and ability to discharge statutory obligations.

For Petitioner	: Mr.R.Maharajan
For R1, R2 & R4	: Mr.N.Dilip Kumar Standing Counsel
For R3	: Mr.V.Sugumar

O R D E R

This Writ Petition is filed for issuance of a Writ of Certiorarified Mandamus, to call for the records relating to the adjudication order passed in Form GST DRC-13 [Bank Attachment Notice] issued to the third respondent bearing reference No.GEXCOM/TECH/GST/2907/2025-CGST-RANGE-WST dated 15.09.2025 and to quash the same as illegal, arbitrary and violative of the principles of natural justice and statutory provisions and consequently direct the respondents to de-freeze the petitioner's bank account bearing Account No.1202135000009862 maintained with Karur Vysya Bank, which has caused irreparable impairment to the petitioner’s business operations, financial stability and ability to discharge statutory obligations.

2. Upon hearing the learned counsel for the petitioner and perusing the material records of the case, it is the case of the petitioner that the liability has arisen on a mistaken impression on account of an error committed between GSTR-1 and GSTR-3B. Therefore, when the demand was issued, the petitioner had already filed an appeal before the appellate authority. However, even after the appeal was filed upon duly paying the 10% pre-deposit and despite the fact that the same amounts to an

automatic interim order and that the demand ought to have been kept in abeyance, the bank account of the petitioner has been attached. The petitioner has been put to grave prejudice on account of the same and therefore, this Court should interfere and pass appropriate orders.

3. Mr.N.Dilip Kumar, learned Standing Counsel appearing for CGST and Central Excise, would submit that in the present case, the demand was made as per Section 75(12) of the CGST Act, pursuant to the self-assessment declared by the petitioner and once the demand is made, the petitioner ought to have filed the appeal within time. However, in the present case, even though the impugned demand was made as early as 12.09.2025, the appeal has been filed only on 02.01.2026. Insofar as the attachment of the bank account is concerned, the petitioner is entitled to move an application before the Commissioner under Rule 159 of the CGST Rules.

4. In reply thereto, the learned counsel for the petitioner would submit that after making the demand on 12.09.2025, even before the time for filing an appeal could expire, within three days, the bank account of the petitioner was frozen.

5. I have considered the rival submissions made and perused the material records of the case.

6. In view of the submissions made, “The Additional / Joint Commissioner of CGST & Central Excise (Appeals), O/o.The Commissioner of CGST and Central Excise, Central Revenue Building, No.4, Lal Bahadur Sastri Road, Bibikulam, Madurai - 625 002” is *suo motu* is impleaed as the fourth respondent in this Writ Petition.

7. The bank account was frozen on 15.09.2025 and the same is kept in mind. Since the petitioner has filed an appeal on 02.01.2026 and the same is pending, the grievance of the petitioner can be redressed by directing the appellate authority to dispose of the appeal. In case of any grave urgency on the part of the petitioner, it is also open to the petitioner to move the appropriate Commissioner for raising the attachment of the bank account in the meanwhile.

8. In view thereof, this Writ Petition is disposed of on the following terms:

i. The fourth respondent shall dispose of the appeal filed by the petitioner on 02.01.2026 as expeditiously as possible and in any event not later than four weeks from the date of receipt of a copy of this order, without insisting upon a certified copy.

ii. If the petitioner considers any grave urgency , it is open to the petitioner to simultaneously move an application before the appropriate authority under Rule 159 of the CGST Rules for raising the attachment/de-freezing of the bank account.

iii. The contention that the bank account was frozen within three days from the date of demand shall also be raised in the said application and the same shall be considered appropriately by the authority.

iv. No costs. Consequently, the connected Miscellaneous Petitions are closed.

30.03.2026

JEN
Neutral Citation : No

To

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D.BHARATHA CHAKRAVARTHY, J.

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