

W.P.No.21450 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

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**Dated : 06.08.2024**

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**The Hon'ble Mr.Justice Krishnan Ramasamy**

**W.P.No.21450 of 2024**  
**and**  
**W.M.P.Nos.23416 & 23418 of 2024**

M/s.Latha Steel Suppliers,  
Represented by its Partner P.Mohan,  
No.47, Aravindar Street,  
Besant Nagar,  
Lawspet, Puducherry 605 008.

...Petitioner

Vs.

The Assistant Commissioner of GST & Central Excise,  
Puducherry Division-III,  
14, Municipal Street,  
Azeez Nagar,  
Reddiarpalayam,  
Puducherry 605 010.

... Respondent

**Prayer:** This Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Mandamus, directing the respondent to withdraw the FORMS GST DRC-13 & 16 dated 15.11.2023, 22.11.2023 & 24.11.2023 issued against the petitioner since the Appeal bearing No.43/2024 under Section 107 of GST Act 2017 is pending before the Additional/Joint Commissioner of GST & Central Excise (Appeals-1), Chennai 600 034 by De freezing the petitioner account the ICICI Bank Account No:150401000990, ICICI Bank, Lawspet Branch, Puducherry, IOB Bank Account No:273402000000190, Indian Overseas Bank, Marakkanam Branch and further refrain from taking any coercive recovery proceedings against the petitioner.



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For Petitioner : Mrs.A.V.Bharathi  
For Respondent : Mr.Sai Srujan Tayi  
Senior Panel Counsel

### **ORDER**

This Writ Petition has been filed seeking issuance of a Writ of Mandamus to direct the respondent to withdraw the FORMS GST DRC-13 & 16 dated 15.11.2023, 22.11.2023 & 24.11.2023 issued against the petitioner since the Appeal bearing No.43/2024 under Section 107 of GST Act 2017 is pending before the Additional/Joint Commissioner of GST & Central Excise (Appeals-1), Chennai 600 034 by De freezing the petitioner account the ICICI Bank Account No:150401000990, ICICI Bank, Lawspet Branch, Puducherry, IOB Bank Account No:273402000000190, Indian Overseas Bank, Marakkanam Branch and further refrain from taking any coercive recovery proceedings against the petitioner.

2. The case of the petitioner is that the petitioner-company namely M/s.Latha Steel Suppliers is a partnership firm engaged in the business of trading in iron and steel bars, cement, etc. During the year 2019-2020, the petitioner-company had faced serious financial crisis, due to which, the

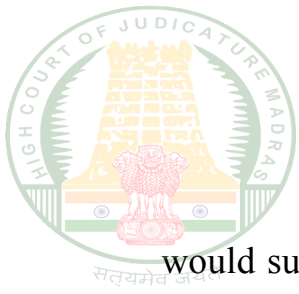


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petitioner company committed default in payment of the GST returns from May 2019 to November 2019. Therefore, the petitioner's company GST registration was cancelled on 04.12.2019, thereby, the Order-in-Original SI.No.03/2022-(GST) was passed by the respondent on 30.08.2022. Pursuant to which, the respondent issued a direction to the Bank to Defreeze the Bank accounts of the petitioner-company. Accordingly, the petitioner's company Bank accounts were blocked by the Bankers. Hence, the petitioner made a representation dated 07.02.2024 to defreeze the petitioner's company savings accounts viz., ICICI Bank and IOB accounts, however, till date the petitioner's representation was not considered by the respondent. Hence, the petitioner filed the present Writ Petition.

2.1. The learned counsel for the petitioner would submit that the petitioner-company has filed a statutory appeal on 30.01.2024 against the Order-in-Original SI.No.03/2022-(GST) dated 30.08.2022 before the Appellate Authority namely Additional/Joint Commissioner of GST & Central Excise (Appeals-I), Chennai 600 034 under Section 107 of the GST Act.

3. The learned counsel for the petitioner would further submit that, it



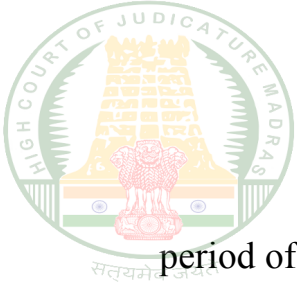
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would suffice, if this Court issues a direction to the respondent to consider the petitioner's representation dated 07.02.2024 and pass orders on the same within a particular time frame that may be fixed by this Court.

4. Mr.Sai Srujan Tayi, learned Senior Panel Counsel for the respondent would submit that since the petitioner made a representation dated 07.02.2024 before the respondent, any appropriate direction may be issued by this Court.

5. Heard the learned counsel for the petitioner as well as the learned Senior Panel counsel for the respondent and perused the materials available on record.

6. In view of the above submissions made by the learned counsel on either side, and taking into consideration the fact that the petitioner's company has already made a pre-deposit of Rs.4,43,078/- and thereafter filed a statutory appeal before the Appellate Authority, this Court is inclined to issue a direction to the respondent to dispose of the petitioner's representation dated 07.02.2024 and pass appropriate orders on merits and in accordance with law within a



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period of two weeks from the date of receipt of a copy of this order.

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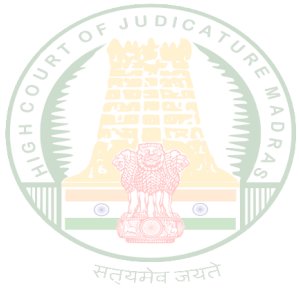
7. With the above direction, this Writ Petition is disposed of. No costs.

Consequently, connected Miscellaneous Petitions are closed.

**06.08.2024**

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Note: Issue order copy on 08.08.2024.



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**Krishnan Ramasamy,J.,**  
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