

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATE: 07.08.2019

CORAM

THE HONOURABLE MR.JUSTICE M.SUNDAR

W.P.Nos.23212 of 2019

Neeraj Kumar Ojha

.. Petitioner

Vs.

1. The Additional Director General
Directorate General of GST Intelligence
Coimbatore
Coimbatore Zonal Unit
No.155/1, Lakshmanan Street
Behind Ukkadam Bus Stand
Ukkadam, Coimbatore - 641 001

2.Senior Intelligence Officer
Directorate General of GST Intelligence
Madurai Regional Unit
No.4, Sri Lakshmi Complex
T.Nagar Main Road
Madurai - 625 014

.. Respondents

Writ Petition is filed under Article 226 of the Constitution of India, seeking for a Writ of Mandamus directing the respondents herein, more particularly, the 1st respondent to lift the provisional attachment with respect to petitioner Savings Bank Account No.602001324124 maintained with ICICI Bank Ltd., Moore Street, Chennai - 600 001.

For Petitioner : Mr.B.Sathish Sundar

For Respondents : Mr.A.P.Srinivas
Standing Counsel for Income Tax

ORDER

Mr.B.Sathish Sundar, learned counsel on record for writ petitioner is before this Court. Mr.A.P.Srinivas, learned senior Standing Counsel for Income Tax accepts notice on behalf of both the respondents.

2. Notwithstanding several avements made in the affidavit filed in support of the writ petition and notwithstanding several grounds raised / contentions urged in the affidavit filed in support of the instant writ petition, learned counsel for writ petitioner, on instructions, submitted that he abridges the prayer or in otherwords restricts / confines the prayer by seeking a direction to the first respondent to dispose of a representation dated 18.06.2019 sent by the writ petitioner (duly received by the first respondent on 27.06.2019). To be noted, a copy of the representation dated 18.06.2019 and postal acknowledgement (tracking report) have been placed before this Court as part of the case file at page Nos.108 and 111 respectively of the typed-set of papers.

3. In the light of the aforesaid scenario, with consent of learned counsel on both sides, namely learned counsel for writ petitioner and Revenue counsel, main writ petition is taken up, heard out and is being disposed of.

4. Instant writ petition now turns on a very narrow compass and the scope has become very limited. Therefore, it may not be necessary to advert to facts in detail.

5. Short facts shorn of micro details, necessary for this order and necessary for considering the prayer are to the effect that there are some proceedings against the writ petitioner under 'Central Goods and Services Act, 2017' (hereinafter 'CGST Act' for brevity) including criminal prosecution and Savings Bank account of the writ petitioner has been provisionally attached.

6. Vide the aforesaid representation, writ petitioner has written to the first respondent *inter alia* making a request to raise the aforesaid attachment. It is the specific case of learned counsel for writ petitioner and stated position of writ petitioner that the aforesaid representation has not evoked any response or reply and that there is inaction on the part of the first respondent.

7. In the light of the narrowed down scope of the instant writ petition, this writ petition is disposed of with a direction to the first respondent to dispose of writ petitioner's representation dated 18.06.2019 (received by the first respondent on 27.06.2019) on its own merits and in

accordance with law as expeditiously as possible and in any event within six weeks from the date of receipt of a copy of this order. Disposal of writ petitioner's aforesaid representation shall be communicated to the writ petitioner under due acknowledgement within seven working days from the date of the order.

This writ petition is disposed of with the aforesaid directions. No costs.

gpa

07.08.2019

To

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M.SUNDAR, J.,

gpa



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