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W.P. No. 34643 of 20\_\_

**IN THE HIGH COURT OF JUDICATURE AT MADRAS**

Dated : 17.09.2025

CORAM:

**THE HONOURABLE MR.JUSTICE C.SARAVANAN**

W.P. No. 34643 of 2025

and

W.M.P. Nos. 38840 & 38841 of 2025

Subir Ghosh

...Petitioner

Versus

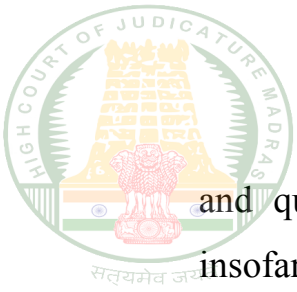
1. The Deputy Commissioner (ST) (FAC),  
Tambaram Zone,  
Room No.422, IV Floor, PAPJM Building,  
No.1, Greams Road, Chennai – 600 006.

2. The State Tax Officer,  
Tambaram Assessment Circle,  
Integrated Commercial and Registration Building,  
Government Estate, Room No. 342, III Floor,  
Nandanam, Chennai – 35.

3. The Chief Manager/Bank Manager,  
ICICI Bank Ltd.,  
4M-417, 80 Feet Road, HRBR III Block,  
Kalyana Nagar, Kammanhalli,  
Bangalore – 560 043.

...Respondents

Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorari, to call for the records of the first respondent in his proceedings in GSTIN: 33AADCE0911AIZM/2018-19



W.P. No. 34643 of 20\_\_

and quash the bank attachment notice dated 29.07.2024 issued therein insofar as it relates to the petitioner's bank account bearing Ac.No.000201513294.

For Petitioner : Mr. P.V. Sudakar  
For Respondents : Mr. V. Prashanth Kiran,  
Government Advocate for R1 & R2

### **ORDER**

Heard Mr.P.V.Sudakar, the learned counsel for the petitioner and Mr.V.Prashanth Kiran, who takes notice at the admission stage and made submissions on behalf of the Respondents 1 and 2.

2. By consent, this Writ Petition is taken up for final disposal at the stage of admission.

3. The Petitioner has challenged the impugned bank attachment notice dated 29.07.2024 issued under Section 79(1)(c) r/w Section 89(1) of the respective GST Enactments, in respect of recovery measures of arrears of tax of the Company, namely, M/s.EWIE Services India Pvt. Ltd., of which the Petitioner was the Director.



4. It appears that the said Company, namely, M/s.EWIE Services India Pvt. Ltd., was an auxiliary company incorporated for supplying goods to M/s.Ford India Private Limited, which ceased to carry on business in India since the year 2019.

5. It appears that in respect of arrears of tax of the auxiliary company namely M/s.EWIE Services India Pvt. Ltd., for the tax period 2018-2019, in which the Petitioner was the Executive Director in his capacity as the Head of Development, an Assessment Order dated 26.04.2024 was passed.

6. It is the case of the Petitioner that the Petitioner resigned from the aforesaid Company formally, in the year 2023. It is the case of the Petitioner that the Petitioner is entitled for immunity from Section 89(1) of the respective GST Enactments and to this effect, the Petitioner has also sent a Representation dated 17.08.2024 which has been also acknowledged by the Office of the Respondent.

7. Learned counsel for the Petitioner further submits that the said Company namely, M/s.EWIE Services India Pvt. Ltd., of which the



Petitioner was a Director has independently challenged the Assessment

Order dated 26.04.2024 in W.P. No. 6238 of 2025 and the same is pending

before this Court.

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8. Learned counsel for the Respondents on the other hand would submit that the Writ Petition is devoid of merits and is liable to be dismissed and that the Petitioner is bound to discharge the liability in his capacity as the Director of the aforesaid company, as the said company is incorporated within the meaning of Section 79 r/w 89 of the respective GST Enactments.

9. Have considered the submissions made by the learned counsel for the Petitioner and the learned Government Advocate for the Respondents 1 and 2.

10. The Petitioner has only challenged the impugned bank attachment notice dated 29.07.2024 issued in Form GST DRC-13 under Rule 145(1) r/w 79(1) (c) of the respective GST Enactments. It would require an adjudication as to whether the Petitioner can be made liable to pay for the



W.P. No. 34643 of 20\_\_

arrears of tax of the aforesaid Company in terms of Section 89 of the respective GST Enactments.

11. The Petitioner has incidentally also given a Representation on 17.08.2024, after the assessment order came to be passed on 26.04.2024 with request for unlien the bank account of the Petitioner at ICICI Bank, Kalyan Nagar, Bangalore.

12. Considering the same, I am inclined to dispose this Writ Petition by directing the Respondents to pass a final order by treating the impugned notice as a notice to show cause as to why penalty, tax and interest should not be recovered from the Petitioner. The Petitioner may give a detailed representation within a period of 30 days from the date of receipt of copy of this order and thereafter, the 1<sup>st</sup> Respondent or any other officer authorised may adjudicate the same and pass appropriate orders on merits and in accordance with law within a period of two months thereafter.

13. Needless to say, the Petitioner shall be heard before final orders are passed. Pending such exercise, the attachment on the aforesaid Bank



W.P. No. 34643 of 20\_\_

Account of the Petitioner which has been attached vide impugned notice shall be lifted. However, it is made clear that the Petitioner shall not make any unusual transfer from the account to defeat the proposed exercise.

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14. Accordingly, this Writ Petition is disposed of with the above direction. Consequently, the connected miscellaneous petitions are closed.

There shall be no order as to costs.

**17.09.2025**

Index : Yes/No  
Neutral Citation : Yes/No  
AT

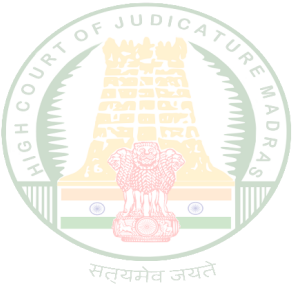


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To

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**C.SARAVANAN, J.**

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**SAG** | blog

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