WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08-07-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 24414 of 2026
and WMP.No.26619 of 2026

MH Metal and Steels,
Rep. by its Proprietor S Dhameen Ansari,
No 14, Pillaiyar Koil Street Kachana Kuppam,
SIDCO Industrial Estate,
Chennai, Tamil Nadu-98.

..Petitioner

Vs

1.Principal Commissioner
Chennai North Commissionerate,
Office of the Principal Commisisoner of
GST and Central Excise, Nugambakkam,
Chennai-600 034.

2.Superintendent
Room No. 404, 4th floor,
Main building, GST Bhawan,
Office of the Principal Commissioner of
GST Central Excise, Nungambakkam,
Chennai-34.

3.Branch Manager
HDFC Bank, Mogappair West Branch,
3/700, 1st Floor, 3rd Block,
Mogappair West, Chennai-37.

..Respondents

Prayer: Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus calling upon the records of the Impugned order in Form GST DRC - 22 in F. No GEXCOM/AE/INV/GST/16136/2025-AE dated 26.02.2025 on the file of the

WEB COPY

First Respondent and quash the same, and consequently direct the Third Respondent to defreeze the Bank Accounts Bearing No 59228018655000 and 176651000006751, at the earliest.

For Petitioner: Ms. Vipula DS

For R1 and R2: Ms. Pooja Jain
Junior Standing Counsel

ORDER

An order of provisional attachment of the petitioner's bank account under Section 83 of the CGST Act, 2017 is challenged in this writ petition.

2. Ms. Pooja Jain, learned Junior Standing Counsel, accepts notice on behalf of respondents 1 & 2.

3. Adverting to the impugned order of provisional attachment, learned counsel for the petitioner submits that said order refers to proceedings having been initiated against the petitioner under Sections 74 & 122, whereas even the show cause notice from the State GST authorities was issued later on 02.04.2026. She relies on the judgment of this Court *dated 07.02.2025 in Kesar Jewellers vs. The Additional Director General, Directorate General of Goods and Services Tax Intelligence and another, W.P.No.20967 of 2024 (Kesar Jewellers)*.

WEB COPY

4. In response, learned junior standing counsel for the first and second respondents refers to sub-rule (5) of Rule 159 of the CGST Rules to contend that an alternative remedy is available to the petitioner. If aggrieved, she submits that it is open to the petitioner to file an objection in relation to the attachment in Form GST DRC – 22A. If filed, she also points out that the commissioner is empowered to release the property from attachment by an order in Form GST DRC – 23.

5. Section 83 reads as under:

> "***Section 83. Provisional attachment to protect revenue in certain cases.-*** *[(1) Where, after the initiation of any proceeding under Chapter XII, Chapter XIV or Chapter XV, the Commissioner is of the opinion that for the purpose of protecting the interest of the Government revenue it is necessary so to do, he may, by order in writing, attach provisionally, any property, including bank account, belonging to the taxable person or any person specified in sub-section (1A) of section 122, in such manner as may be prescribed.]*
>
> *(2) Every such provisional attachment shall cease to have effect after the expiry of a period of one year from the date of the order made under sub-section (1)."*

As is evident from the text of sub-section (1), there are two pre-requisites for making an order of provisional attachment under Section 83. They are: (1) the

WEB COPY

initiation of proceedings under chapters XII, XIV or XV; and (2) the formation of an opinion by the commissioner that it is necessary to make a provisional attachment of a property belonging to the taxable person or a person specified in sub-section 1(A) of Section 122 for the purpose of protecting the interest of Government revenue.

6. In the case at hand, the issuance of the provisional attachment order was preceded by summons under Section 70. Section 70 falls within chapter XIV. Therefore, the first pre-requisite stands satisfied. In this regard, it should, however, be noticed that the provisional attachment order erroneously draws reference to proceedings under Sections 74 & 122, whereas such proceedings had not been initiated as on the date of issuance.

7. Turning to the second pre-requisite, the order uses the expression "in order to protect the interest of revenue and in exercise of the powers conferred under Section 83 of the Act". This, however, is merely a mechanical recitation of the language of Section 83 and does not satisfy the requirements for issuing an order of provisional attachment. In *Kesar Jewellers*, this Court examined Section 83 and concluded that the order should disclose tangible material leading to the formation of the opinion that provisional attachment is necessary for the purpose of protecting revenue interest.

WEB COPY

8. The impugned order does not indicate any basis for the formation of the opinion that provisional attachment is necessary to protect revenue interest. In the absence of any rational basis for the decision, the order is unsustainable. Consequently, the order of provisional attachment is quashed by leaving it open to the first and second respondents to take action in accordance with law.

9. The writ petition is disposed of on the above terms. Consequently, connected miscellaneous petition is closed. There shall be no order as to costs.

08-07-2026

Index : Yes/No

Neutral Citation : Yes/No

KJ

To

1.Principal Commissioner
Chennai North Commissionerate,
Office of the Principal Commisisoner of
GST and Central Excise, Nugambakkam,
Chennai-600 034.

2. Superintendent
Room No. 404, 4th floor,
Main building, GST Bhawan,
Office of the Principal Commissioner of
GST Central Excise, Nungambakkam,
Chennai-34.

WEB COPY

SENTHILKUMAR RAMAMOORTHY, J.

KJ

3.Branch Manager
HDFC Bank, Mogappair West Branch,
3/700, 1st Floor, 3rd Block,
Mogappair West, Chennai-37.

WP No. 24414 of 2026
and WMP.No.26619 of 2026

08-07-2026