IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 22458 of 2026
and W.M.P.Nos.24381 & 24382 of 2026

M/S.VRAA and Co
Rep. by its partner K.Ayyappan, old no.110, new no.111-A, mount view building, 2nd floor, opposite ITC grand hotel, mount road, guindy, chennai - 600032.

..Petitioner(s)

Vs

1. Assistant Commissioner of GST and Central Excise Guindy division, chennai south commissionerate no.692, M.H.U.Complex, anna salai, nandanam, chennai – 600035.

2. The Bank Manager
ICICI Bank Limited,110, Prakash Presidium, Uthamar Gandhi Salai,Nungambakkam High Road, Chennai - 600034.

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorari, To call for the records of the first respondent in GSTIN 33AARFV0384P1ZF in Form GST DRC-13 bearing C. No. IV/16/07/2020 GST Tech (PART-III) in RFN-MA331125123284E dated 21.11.2025 for the year 2019-20 and to quash this bank attachment order as illegal and against the provisions of law in this case.

For Petitioner(s): Mr.C.Baktha Siromoni

For Respondent(s): Mr.K.S.Ramasamy, Jr. SC for R1

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ORDER

A communication issued to the ICICI Bank Limited under Section 79(1)(c) of applicable GST enactments is challenged in this writ petition.

2. Learned counsel for the petitioner submits that the individual bank account of an erstwhile partner of the petitioner firm has been attached pursuant to the impugned notice. He submits further that said partner resigned from the partnership on 04.06.2020. He also submits that prior notice was not issued before attaching the bank account. Relying on Section 83 of applicable GST statutes, learned counsel submits that only the Commissioner is empowered to exercise power under Section 83, whereas the Assistant Commissioner has issued the recovery notice.

3. Mr.K.S.Ramasamy, learned junior standing counsel, accepts notice on behalf of the first respondent. He submits that the writ petition is completely misconceived and that the Assistant Commissioner is empowered to issue a notice under Section 79(1)(c)(i) read with Section 5(3).

4. The writ petition has been filed by the partnership firm and not by the partner. Recovery proceedings pertain to financial year 2019-20. As per the averments in the affidavit, Mr.K.Iyyappan resigned from the partnership on 04.06.2020. Therefore, it appears that he was a partner during the relevant period. The petitioner has proceeded under the misconception that a provisional attachment was effected under Section 83 of applicable GST statutes. On perusal of the impugned communication, it is clear that such communication has been issued under Section 79(1)(c)(i) pursuant to the crystallisation of the tax liability of the partnership firm. Section 79(1)(c) empowers the GST authorities to initiate action against a garnishee. The petitioner has not challenged the order in original making a tax demand on the firm. The partners of a partnership firm are personally liable for the dues of the firm. Since the notice has been issued in relation to the bank account of a partner of the firm, I find no infirmity in the order warranting interference under Article 226.

5. Therefore, this writ petition is dismissed without any order as to costs. Consequently, connected writ miscellaneous petitions are closed.

23-06-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No
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To

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SENTHILKUMAR RAMAMOORTHY, J.

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