(2021) 06 GAU CK 0030

In the Gauhati High Court

Case No : Writ Petition (Civil) No. 2984 Of 2021

M/S Anabond Ltd APPELLANT

Vs

Union Of India And 3 Ors RESPONDENT

Date of Decision : 02-06-2021

Acts Referred:

Citation : (2021) 06 GAU CK 0030

Hon'ble Judges : N. Kotiswar Singh, J

Bench : Single Bench

Advocate : M L Gope

Judgement

1. The Court proceedings have been conducted through video-conference.

2. Heard Ms. N. Hawelia, learned counsel for the petitioner.

3. Issue notice, returnable within three weeks.

4. Mr. S.C. Keyal, learned Standing Counsel, GST accepts notice on behalf of all the respondents.

5. In this petition, the petitioner has challenged the validity of the impugned notice dated 01.01.2021 raising a demand for refund of Rs.6,47,530/-

purported to be 50% of the amount of the GST which was refunded earlier to the petitioner along with interest. The petitioner is also aggrieved that

the petitionerâ??s request for fixing the special rate as contemplated under the rules has not been considered by the Revenue Authority before

issuing the aforesaid demand notice. The petitioner has also challenged the subsequent order dated 22.04.2021 issued by the respondent No.3 on the

basis of which the HDFC Bank has initiated the process for attaching the Bank Account of the petitioner from which the petitioner is meeting various

expenses including payment of salary of the employees.

6. It has been further submitted that a similar matter being WP(C) No.2431/2021 is pending before this Court in which this Court had passed an

interim order on 09.04.2021 staying a similar demand notice as well restraining action for attachment of the Bank Account of the claimant.

7. Mr. Keyal, learned Standing Counsel, GST acknowledges passing of such an order by this Court in the aforesaid WP(C) No.2431/2021.

8. In that view of the matter, similar interim order is passed, directing, the Revenue Authorities, in the interim,not to act upon the aforesaid demand

notice dated 01.01.2021 as well as the notice dated 22.04.2021for attaching/ freezing the Bank Account of the petitioner. Accordingly, the HDFC

Bank authorities as well as the other respondents shall not remit the amount lying in the account of the petitioner to the GST authorities in terms of the

notice dated 22.04.2021.

9. Mr. Keyal, learned Standing Counsel, GST, submits that the demand notice relating to the prayer of the petitioner to fix a special rate, is being

examined by the authorities which is likely to be concluded within a period of four weeks and, as such, the authorities will not take any coercive action

against the petitioner in terms of the aforesaid demand notice till such consideration by the Revenue Authorities.

The Court has noted the aforesaid submission of Mr. Keyal.

10. List after three weeks.