

Assessee permitted to withdraw pre-deposit amount from frozen bank account for filing appeal

The Hon'ble Madras High Court in the case of ***Rathinavel Pandian v. Assistant Commissioner (ST) [W.P. (MD) No. 27701 of 2023 dated November 27, 2023]*** disposed of the writ petition thereby permitting the Assessee to withdraw the pre-deposit amount from frozen bank account for filing of appeal.

Facts:

Rathinavel Pandian ("**the Petitioner**") filed a writ petition against order dated May 08, 2023 ("**the Impugned Order**") passed by the Revenue Department ("**the Respondent**") wherein the demand for recovery of Input Tax Credit ("**ITC**") was confirmed along with imposition of penalty and interest under Section 73 of the Tamil Nadu Goods and Services Act, 2017 ("**the TNGST Act**"). Also, the Petitioner's Bank Account was frozen during the proceedings.

Held:

The Hon'ble Madras High Court in ***W.P. (MD) No. 27701 of 2023*** held that as an interim measure for filing of appeal, the Respondent shall permit the Petitioner to withdraw 10 percent of the amount required for filing of appeal.

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