

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED:21.05.2015

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The Honourable MR. JUSTICE M.DURAI SWAMY

W.P.No.15159 of 2015
and M.P.Nos.1 & 2 of 2015

Tvl.Sri.Amman Cars India Private Ltd.,
rep. by its Managing Director
K.Senthilkumar
No.2-A/2/42, Dheevattipatti
Omalur Taluk,
Salem 636 304

[Petitioner]

Vs

1. The Appellate Deputy Commissioner (CT)
C.T.Building, Hasthampatti, Salem.

2. The Assistant Commissioner (CT)
Omalur Assessment Circle,
Omalur.

[Respondents]

Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a writ of certiorarified mandamus to call for the records on the file of the 2nd respondent in TIN.33083245522/A3 dated 11.05.2015 in so far as the assessment year 2013-14 is concerned and quash the same and further direct the 1st respondent to dispose of the appeal in A.P.No.10/2015 in respect of the assessment year 2013-14 expeditiously.

For Petitioner : Mr.R.Senniappan

For Respondents : Mr.Kanmani Annamalai, AGP(T)

O R D E R

Heard the learned counsel for the petitioner and Mr.Kanmani Annamalai, learned Additional Government Pleader(T), who takes notice for the respondents.

2. By consent of both the counsels, the writ petition is taken up for final hearing at the admission stage.

3. The above writ petition has been filed to issue a writ of certiorarified mandamus to call for the records on the file of the 2nd respondent in proceedings dated 11.05.2015 in respect of the assessment year 2013-14 and to quash the same and further

direct the 1st respondent to dispose of the appeal in A.P.No.10/2015 in respect of the said assessment year 2013-14 expeditiously.

4. It is the case of the petitioner that the 2nd respondent had issued attachment notice in Form -U dated 11.05.2015, attaching the Bank Account of the petitioner, as a result of which, the petitioner is not able to operate the Bank Account and the entire transactions including the day to day affairs stand still. Further, the case of the petitioner is that they are ready to conduct the main appeal before the 1st respondent.

5. Mr.Kanmani Annamalai, learned Additional Government Pleader (Taxes) submitted that the 1st respondent may be directed to dispose of the appeal within a stipulated time and till such time the order of attachment can be raised and the petitioner may be permitted to operate the Bank Account.

6. Having regard to the submissions made by the learned counsel on either side, I direct the 1st respondent to dispose of the appeal in A.P.No.10 of 2015, within a period of six weeks from the date of receipt of a copy of this order and till such time, the order of attachment passed by the 2nd respondent shall stand raised and the petitioner is permitted to operate the Bank Account. Further, till the disposal of the appeal, the recovery proceedings shall stand stayed.

With the above observations, the writ petition is disposed of. No costs. Connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar

//True Copy//

Sub Assistant Registrar

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To

1. The Appellate Deputy Commissioner (CT)
C.T.Building, Hasthampatti, Salem.

2. The Assistant Commissioner (CT)
Omalur Assessment Circle,
Omalur.

1 cc to Mr.R.Senniappan ,Advocate, SR.No.25453
1 cc to Government Pleader,Sr.No25474

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pmk.22.5.2015