

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 07.08.2015

CORAM:

THE HONOURABLE MR. JUSTICE R.MAHADEVAN

W.P.No.24258 of 2015
and M.P.No.1 of 2015

E.I.Dupont India Pvt. Ltd
Rep by its Manager Indirect Taxes
Vineet Bose Elnet Software City
3rd Floor Block
2 & 9 Rajiv Gandhi Road Taramani
Chennai - 600 113

[PETITIONER]

Vs

1 Commercial Tax Officer
Thiruvallikeni Assessment Circle
Taluk Office Building 3rd Floor
No.46 Greenways Road RA Puram
Chennai - 600 028

2 Joint Commissioner (CT) (RP)
Chennai East Division,
Chennai - 600 006.

[Respondents]

This Writ Petition under Article 226 of the Constitution of India for the issuance of a Writ of Mandamus by directing the second respondent to dispose of the Revision petition pending in RP No.49 of 2014 as expeditiously as possible.

For petitioner : Mr.N. Murali

For Respondents : Mr.ANR. Jayapratap, AGP(T)

O R D E R

Heard Mr.N.Murali, learned counsel for the petitioner and Mr.ANR. Jayapratap, learned Additional Government Pleader(T), who took notice for the respondents.

2. This writ petition is filed seeking a direction to the second respondent to dispose of the revision in R.P.No.49 of 2014 as expeditiously as possible.

3. Learned counsel for the petitioner submitted that as against the order dated 04.04.2014, the petitioner filed revision before the

second respondent the Joint Commissioner, Chennai East Division, on 07.04.2014 itself which was taken on file and by proceeding dated 25.07.2014, the hearing date was fixed as 20.08.2014. Thereafter, there was no progress and suddenly, a bank attachment notice dated 29.07.2015, had been issued which is illegal and unsustainable in law. He further adds, that the petitioner had also filed stay application along with the revision and no order had been passed till date.

4. It is the contention of the learned counsel for the petitioner that when the correctness of the order impugned is the subject matter of revision before the 2nd respondent, it is not legally right on the part of the 1st respondent in issuing the order of attachment of the bank account of the petitioner.

5. Considering the submissions made by the learned counsel on either side, finding that the petitioner has already gone before the 2nd respondent by filing a revision petition under Section 54 of the TNVAT Act, along with a petition for stay this Court, directs the 2nd respondent to dispose of the revision in R.P.No.49 of 2014, within a period of six weeks, from the date of receipt of a copy of this order, after affording due opportunity of hearing to the petitioner. However, in view of the above, the 1st respondent is directed to raise the order of attachment forthwith and keep it in abeyance, till the stay petition is taken up and disposed of on merits and in accordance with law by the 2nd respondent.

The writ petition is disposed of accordingly. No costs. Connected miscellaneous petition is closed.
smi

s/d-

Assistant Registrar(CS-II)

True Copy

Sub-Assistant Registrar

To

- 1 Commercial Tax Officer
Thiruvallikeni Assessment Circle Taluk
Office Building 3rd Floor No.46 Greenways
Road RA Puram Chennai - 600 028
- 2 Joint Commissioner (CT) (RP)
Chennai East Division, Chennai - 600 006.

+ 1 cc to the Spl. Govt.Pleader (Taxes) High Court, Madras 104.

+ 1 cc to Mr.N.Murali, Advocate SR 41157

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