

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED 02.03.2015

CORAM

THE HONOURABLE MR.JUSTICE S.VAIDYANATHAN

W.P.No. 5510 of 2015 & M.P.Nos.1 to 4 of 2015

M/s.Sagar Traders,
Rep. by its Proprietor,
Mr.Nasrath Ali,
Pallavaram,
Chennai-600 043.

... Petitioner

vs

1. The Commercial Tax Officer (CT)
Pallavaram Assessment Circle,
Plot No.32&33, Sripuram II Street,
Nagelkeni, Chrompet, Chennai-600 044.

2. The Commercial Tax Officer (CT)
Pallavaram Assessment Circle,
Plot No.32&33, Sripuram II Street,
Nagelkeni, Chhomept, Chennai-600 044.

3. The Branch Manager,
The Catholic Syrian Bank Ltd.,
St. Patrciks Complex,
No.7/21, Indira Gandhi Road,
Pallavaram, Chennai-600 043.

... Respondents

Prayer:- Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus to call for the records in connection with the impugned order No.33510885033/2014-15 dated 31.12.2014 issued by the first respondent and the letter in RC No.43/2015/A3 dated 16.02.2015 issued to the third respondent by the second respondent, quash the same and direct the first respondent to consider the monthly returns and other documents submitted by the petitioner to assess the actual turnover afresh and direct the second respondent to inform the third respondent to lift the attachment of the balances in the Current Account No.024400393753195001 pertaining the petitioner.

For Petitioner : M/s.K.V.Subramanian Associates

For Respondents : Mr.ANR Jayapratap,
Additional Government Pleader (T)

O R D E R

The petitioner has come forward with this writ petition challenging the impugned order No.33510885033/2014-15 dated 31.12.2014 issued by the first respondent and the letter in RC No.43/2015/A3 dated 16.02.2015 issued to the third respondent by the second respondent, quash the same and direct the first respondent to consider the monthly returns and other documents submitted by the petitioner to assess the actual turnover afresh and direct the second respondent to inform the third respondent to lift the attachment of the balances in the Current Account No.024400393753195001 pertaining the petitioner.

2. Heard the learned counsel for the petitioner and the learned Government Advocate (Taxes) for the respondent.

3. The impugned order is set aside only on the ground that no opportunity of personal hearing to the petitioner. The learned counsel for the petitioner has also submitted that the petitioner has already paid a sum of Rs.25,000/-.

4. Without going into the merits of the case, the matter is remitted back to the authority, who shall consider afresh and pass orders on merits in accordance with law after affording an opportunity of being heard to the petitioner and the petitioner is directed to appear before the authority on 23.03.2015 and putforth all his objections both oral and written. Since the impugned order is set aside, the attachment of the bank account of the petitioner is hereby ordered to be lifted.

With the above directions, the writ petition is disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Asst. Registrar

/true copy/

Sub Asst. Registrar.

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To

1. The Commercial Tax Officer (CT)
Pallavaram Assessment Circle,
Plot No.32&33, Sripuram II Street,
Negelkeni, Crhomept, Chennai-600 044.
2. The Assistant Commissioner (CT),
Pallavaram Assessment Circle,
Plot No.32&33, Sripuram II Street,
Nagelkeni, Chrompet, Chennai-600 044.

+1cc to M/s.K.V.Subramanian Associates, Advocate, S.R.No.11771
+1cc to the Special Government Pleader, S.R.No.11448

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GP(CO)
CA(12/03/2015)



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