

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 01.04.2015

CORAM

THE HONOURABLE MR.JUSTICE S.VAIDYANATHAN

W.P.No.9537 of 2015
and
M.P.No.1 of 2015

M/s.S.B.A.Associaters
Repd. by its Proprietor S.S.Babu
Office at No.4/C-392 R.B.House
8th Avenue Ashok Nagar
Chennai-600 083.

... Petitioner

Vs

1. Commercial Tax Officer
Saligramam Assessment Circle
No.20 88th Street Kamarajar Salai
Ashok Nagar Chennai-600 083.
2. Assistant Commissioner (CT)
Saligramam Assessment Circle
No.20 88th Street Kamarajar Salai
Ashok Nagar Chennai-600 083.
3. The Branch Manager
Axis Bank Ashok Nagar Branch
Chennai-600083.

... Respondents

Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of mandamus or any other writ or order of direction or any other order in the form of writ against the respondents their men agents servants or subordinates forbearing them not to disturb the petitioner or his business without restoring the legal methods as prescribed under law.

For Petitioner : Mr.C.Uma Shankar
For Respondents : Mr.Kanmani Annamalai,
Additional Government Pleader (T)
R1 & R2

O R D E R

The petitioner has filed this writ petition praying for issuance of a writ of mandamus forbearing them not to disturb the petitioner or his business without restoring the legal methods as prescribed under law.

2. With consent of both the parties, the Writ Petition is taken up for hearing at the stage of admission itself.

3. Admittedly, the petitioner has preferred an appeal before the appellate authority, challenging the assessment order, after depositing 25% of the amount demanded. However, the appeal is yet to be numbered and taken up for hearing, which is not due to the fault on the part of the petitioner. He further submitted that he has moved a stay petition also along with the appeal.

4. When that being the case, the respondent cannot take steps to recover the amount in a coercive manner. If the petitioner had preferred an appeal and the same is pending consideration, the officials of the respondent department are expected to await the decision from the appellate authority.

5. Hence, without granting the relief sought for in the writ petition, this Court directs the appellate authority to number the appeal, hear the stay petition and pass orders on the same, within a period of one month from the date of receipt of a copy of this order. If any conditional order is granted in the stay petition, the petitioner shall be given sufficient time to comply with the same. Till such time orders are passed in the stay petition, the respondents shall not in any manner enter the business premises of the petitioner to demand and recover the amount, which is the subject matter in issue.

The writ petition is disposed of with the above direction. No costs. Connected miscellaneous petition is closed.

Sd/-

Assistant Registrar

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Sub Assistant Registrar

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To

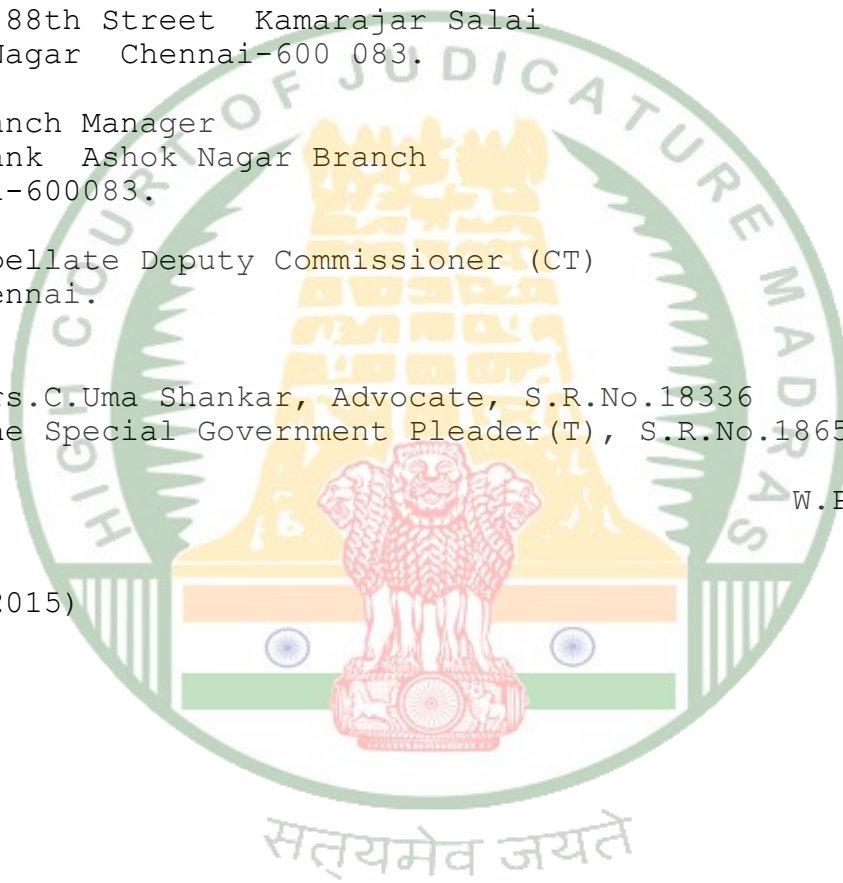
1. The Commercial Tax Officer
Saligramam Assessment Circle
No.20 88th Street Kamarajar Salai
Ashok Nagar Chennai-600 083.
2. The Assistant Commissioner (CT)
Saligramam Assessment Circle
No.20 88th Street Kamarajar Salai
Ashok Nagar Chennai-600 083.
3. The Branch Manager
Axis Bank Ashok Nagar Branch
Chennai-600083.
4. The Appellate Deputy Commissioner (CT)
VI, Chennai.

+lcc to Mrs.C.Uma Shankar, Advocate, S.R.No.18336

+lcc to the Special Government Pleader(T), S.R.No.18654

W.P.No.9537 of 2015

BR(CO)
CA(08/04/2015)



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