

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 01.04.2015

CORAM

THE HONOURABLE MR.JUSTICE S.VAIDYANATHAN

W.P.No.9611 of 2015
and M.P.Nos.1 and 2 of 2015

M/s.3M India Ltd

Rep. By its Manager Finance

636, Slope 1, Anna Salai

Teynampet,

Chennai-600 018

...Petitioner

Vs

1. The Assistant Commissioner(CT)

T.Nagar Assessment Circle

46, Greenways Road

Chennai-600 028

2. The Regional Manager

Citi Bank, Chennai

...Respondents

Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari to call for the records of the 1st respondent in TIN/33961581021/2013-14/A3 and quash the proceedings dated 25.03.2015.

For Petitioner : Ms.Hema Muralikrishnan

For Respondents : Mr.Kanmani Annamalai, AGP.

For R1

ORDER

The petitioner has come forward with this writ petition challenging the order of the 1st respondent passed in TIN/33961581021/2013-14/A3 dated 25.03.2015.

2. Heard the learned counsel for the petitioner and the learned Additional Government Pleader (Taxes), who took notice for the respondent.

3. According to the petitioner, they received pre-revision notices for revision of assessment and filed replies with records. Thereafter, since one of the employees had resigned from his job and

failed to bring the attention about the order passed by the first respondent, the petitioner's bank account had been attached and thereafter, the petitioner filed appeal on 30.03.2015 with condone delay petition and a petition seeking stay of collection of balance of taxes.

4. The learned counsel for the petitioner submitted that in view of the continuance of the bank attachment, they are facing severe financial problems and business disruption. Further, the learned counsel submitted that they are taking steps to pay 25% of the disputed taxes.

5. In view of the submission made by the learned counsel for the petitioner that appeal against the order of the first respondent dated 25.03.2015 has already been filed by the petitioner and also paying the 25% of the disputed tax as per the pre-requisite for filing appeal, the first respondent is directed to lift the bank attachment and the petitioner shall be permitted to operate the account. The Appellate Authority is directed to consider the appeal filed by the petitioner and dispose of the same in accordance with law.

6. This writ petition is disposed of with the above direction. No costs. Consequently, the connected miscellaneous petitions are closed.

-s/d-

Assistant Registrar (CS-II)

True Copy

Sub-Assistant Registrar

To

1. The Assistant Commissioner (CT)
T.Nagar Assessment Circle, 46, Greenways Road, Chennai-600 028

2. The Regional Manager, Citi Bank, Chennai

+ 1 cc to Mr. L. Muralikrishnan, Advocate SR 18451

+ 1 cc to the Special Govt. Pleader (Taxes) SR 18672

sk(co)
prk13/4

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