

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 28.03.2016

CORAM

THE HON'BLE Mr. JUSTICE M.DURAISWAMY

W.P.No.11335 of 2016

Sri. Arunachala Medicals,
rep by its Sole Proprietor,
No.1, Big Street (Vanniyaramadam),
Tiruvanamalai - 606 601.

... Petitioner

Vs.

1.The Commercial Tax Officer (ENF),
Tirupathur.

2.The Assistant Commissioner (CT),
Tiruvanamalai - 1.

3.The Branch Manager,
Indian Bank,
Tiruvanamalai.

... Respondents

Petition filed under Article 226 of The Constitution of India praying to issue a writ of mandamus to direct the respondents to return the cheques bearing No.011013, 011016 & 011017 all dated 25.01.2016 to the petitioner forthwith.

For Petitioner : Mr.Adithya Reddy

For Respondents: Mr.Manoharan Sundaram,
(R1 & R2) Additional Government Pleader (Tax)

O R D E R

The petitioner has filed the above Writ Petition to issue a writ of mandamus to direct the respondents to return the cheques bearing No.011013, 011016 & 011017 all dated 25.01.2016 to the petitioner forthwith.

2.It is the case of the petitioner that even without any demand or an order of assessment being passed against the petitioner, the 1st respondent obtained the above referred three cheques at the time of inspection. The learned counsel for the petitioner submitted that obtaining cheques prior to the passing of the order of assessment or any demand is contrary to law.

3. Mr. Manoharan Sundaram, learned Additional Government
<https://hcservices.ecourts.gov.in/hcservices/>

Pleader (Tax) taking notice for the respondents 1 & 2 submitted that since the 1st respondent had obtained the cheques even prior to the passing of an order of assessment and also without any demand, the respondents 1 & 2 may be directed to return the cheques to the petitioner.

4. Having regard to the submissions made by the learned counsel on either side, since the 1st respondent had obtained the cheques without any demand or an order of assessment, the cheques cannot be retained by the respondents 1 & 2 anymore. In these circumstances, I direct the respondents 1 & 2 to return the above referred to cheques dated 25.01.2016 obtained by the 1st respondent at the time of inspection to the petitioner within three days from the date of receipt of a copy of this order, on production of a copy of this order.

5. With these observations, the Writ Petition is disposed of. No costs.

Sd/-
Assistant Registrar(AS)

//True Copy//

Sub Assistant Registrar

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To

1. The Commercial Tax Officer (ENF),
Tirupathur.

2. The Assistant Commissioner (CT),
Tiruvanamalai - 1.

3. The Branch Manager,
Indian Bank,
Tiruvanamalai.

+ 1 cc to Mr. Adithya Reddy, Advocate Sr 4512 (18/4/16)

ala co
kra 04.04.2016

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