

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29.03.2016

CORAM

THE HON'BLE Mr. JUSTICE M.DURAI SWAMY

W.P.No.11595 of 2016

and

W.M.P.Nos.9993 & 9994 of 2016

M/s.Spice International
rep by its Proprietor M.Muthu Kumarasamy,
No.26/32-B, Kumar Nagar East 1st Street,
Tirupur - 641 602 Petitioner

Vs.

- 1.The Commercial Tax Officer,
(Enforcement),
C.T.Building, Group-VI,
Coimbatore.
- 2.The Assistant Commissioner (CT),
Tirupur (North) Assessment Circle,
Tirupur.
- 3.The Deputy Commissioner (CT),
Kumaran Road, Tirupur -1.
- 4.The Branch Manager,
Kotak Mahindra Bank Ltd.,
Avinashi Road, Tirupur - 641 607.
- 5.The Branch Manager,
Yes Bank, Tirupur Branch,
Tirupur - 641 603.
- 6.The Branch Manager,
IndusInd Bank Ltd.,
1 & 32-A, KMA Building,
Easwaran Koil North Street,
Tirupur - 641 603.

... Respondents

Petition filed under Article 226 of The Constitution of India praying to issue a writ of certiorarified mandamus to call for the records on the file of the 2nd respondent in RC No. 33586280377/A3 dated 15.03.2016 being notice of attachment

in Form-U issued to the 4th to 6th respondents bank and quash the same as being without jurisdiction and authority of law and contrary to the principles of natural justice and further direct the 2nd respondent to proceed further for recovery after grant of enquiry and opportunity and finalization of assessment proceedings.

For Petitioner : Mr.R.Senniappan

For Respondents: Mr.S.Kanmani Annamalai,
(R1 to R3) Additional Government Pleader (Tax)

O R D E R

The petitioner has filed the above Writ Petition to issue a writ of certiorari mandamus to call for the records on the file of the 2nd respondent in dated 15.03.2016 and to quash the same and further direct the 2nd respondent to proceed further for recovery, after conducting enquiry and giving an opportunity to the petitioner.

2.It is the case of the petitioner that even before passing an order of assessment, the 2nd respondent had attached the bank account of the petitioner, which is against the provisions of law.

3.Mr.S.Kanmani Annamalai, learned Additional Government Pleader (Tax) taking notice for the respondents 1 to 3 submitted that since the petitioner's bank account was attached by the respondents 1 to 3 even before passing of an order of assessment, the attachment made by the respondents may be lifted.

4.Having regard to the submissions made by the learned counsel on either side, since the petitioner's bank account was attached by the respondents 1 to 3 even before fixing the liability of tax payable by the petitioner and before passing of any order of assessment against the petitioner, the impugned order dated 15.03.2016 is liable to be set aside. Accordingly, the same is set aside and the attachment made by the respondents 1 to 3 in respect of the petitioner's bank account stands raised. It is open to the Assessing Officer to proceed further in the matter in accordance with law after affording due opportunity of personal hearing to the petitioner.

5.With these observations, the Writ Petition is disposed of. No costs. Consequently, the connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS VI)

//True Copy//

Sub Assistant Registrar

va

To

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(Enforcement),
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+1 cc to Mr.R. Senniappan, Advocate sr.19475

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MSM(CO)

En 29.03.16

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