

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 07.04.2016

CORAM

THE HON'BLE Mr. JUSTICE M.DURAI SWAMY

W.P.Nos.13209 to 13211 of 2016 and
W.M.P.Nos.11573 to 11578 of 2016

M/s.Grace Infrastructure Private Limited
A-5, Industrial Estate,
Thattanchavady,
Pondicherry - 605 009. ... Petitioner in all W.Ps.

Vs.

- 1.The Deputy Commissioner of Income Tax,
Pondicherry Circle,
D.P.Thottam, Muthialpet,
Pondicherry - 605 003.
- 2.The Commissioner of Income Tax
(Appeals) (Pondicherry),
No.121, Mahatma Gandhi Road,
Nungambakkam,
Chennai - 600 034. ... Respondents 1 & 2 in all
W.Ps
- 3.The Branch Manager,
HDFC Bank Ltd., 100 Feet Road,
Ellaipillaichavady,
Pondicherry. ... 3rd Respondent in W.P.13209/16
- 3.The Branch Manager,
State Bank of India,
Siruthozil Branch, SME Branch,
27, Kamarajar Salai,
Pondicherry - 605 011. ... 3rd Respondent in W.P.13210/16
- 3.The Chief Engineer (NCES),
Non Conventional Energy Sources,
2nd Floor, Eastern Wing,
No.144, Anna Salai,
NPKRR Maaligai,
Chennai - 600 002. ... 3rd Respondent in W.P.13211/16

Petitions filed under Article 226 of The Constitution of India praying to issue a writ of certiorarified mandamus to call for the records of the 1st respondent in the proceedings initiated u/s 226(3) of the Income Tax Act and to quash the order dated 29.02.2016 / 10.03.2016 and to direct the 1st respondent to release the attachment of the bank accounts of the petitioner held with 3rd respondent / to direct the 1st respondent to lift the attachment made on the amount due to the petitioner from the 3rd respondent and further forbear the 1st respondent from taking any other coercive steps for consequential recovery of the tax pending disposal of the appeals filed before the 2nd respondent in ITA No.015/CITA/PDY/15-16.

For Petitioner : Mrs.Pushpa Sitaraman, Senior Counsel,
for Mrs.J.Sree Vidya

For Respondents: Mr.J.Narayanaswamy,
Standing Counsel

C O M M O N O R D E R

The petitioner has filed the above Writ Petitions to issue writs of certiorarified mandamus to call for the records of the 1st respondent in the proceedings initiated u/s 226(3) of the Income Tax Act and to quash the order dated 29.02.2016 (W.P.Nos.13209 & 13210/2016) and 10.03.2016 (W.P.No.13211/2016) and to direct the 1st respondent to release the attachment of the bank accounts of the petitioner held with 3rd respondent (W.P.Nos.13209 & 13210/2016) and to direct the 1st respondent to lift the attachment made on the amounts due to the petitioner from the 3rd respondent (W.P.No.13211/2016) and further forbear the 1st respondent from taking any other coercive steps for consequential recovery of the tax pending disposal of the appeals filed before the 2nd respondent in ITA No.015/CITA/PDY/15-16.

2.When the matter is taken up for hearing, Mrs.Pushpa Sitaraman, learned Senior Counsel appearing for the petitioner submitted that in view of the Office Memorandum dated 29.02.2016 issued by the Ministry of Finance, the impugned orders dated 29.02.2016 are liable to be set aside.

3.Mr.J.Narayanaswamy, learned Standing Counsel taking notice for the respondents submitted that the petitioner has given a representation before the 1st respondent on 23.03.2016 with regard to the subject matter of the Writ Petitions. In these circumstances, the 1st respondent may be directed to pass orders in the petitioner's representation within a week's time.

4. Having regard to the submissions made by the learned counsel on either side, without going into the merits of the matter, I direct the 1st respondent to consider the petitioner's representation dated 23.03.2016 and pass orders, on merits and in accordance with law, within one week from today. On the disposal of the representation by the 1st respondent within one week, the attachment of the bank accounts of the petitioner held with the 3rd respondent shall be raised. In respect of the Writ Petition in W.P.No.13211 of 2016, on disposal of the petitioner's representation, the 1st respondent is directed to lift the attachment made on the amounts due to the petitioner from the 3rd respondent.

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

Sd/-
Assistant Registrar (CS II)

//True Copy//

Sub Assistant Registrar

To

1. The Deputy Commissioner of Income Tax,
Pondicherry Circle,
D.P.Thottam,
Muthialpet,
Pondicherry - 605 003.

2. The Commissioner of Income Tax
(Appeals) (Pondicherry),
No.121, Mahatma Gandhi Road,
Nungambakkam,
Chennai - 600 034.

3. The Branch Manager,
HDFC Bank Ltd.,
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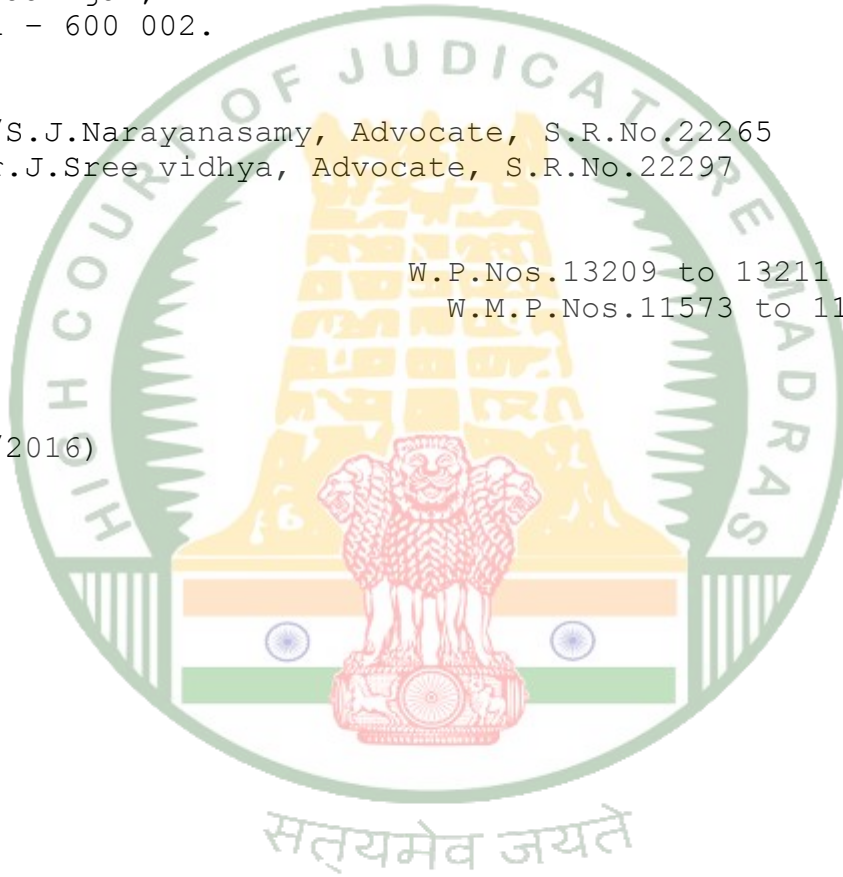
4.The Branch Manager,
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5.The Chief Engineer (NCES),
Non Conventional Energy Sources,
2nd Floor, Eastern Wing,
No.144, Anna Salai,
NPKRR Maaligai,
Chennai - 600 002.

+1cc to M/S.J.Narayanasamy, Advocate, S.R.No.22265
+1cc to Mr.J.Sree vidhya, Advocate, S.R.No.22297

W.P.Nos.13209 to 13211 of 2016 and
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sns (CO)
srg (07/04/2016)



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