

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 07.04.2016

CORAM

THE HON'BLE Mr. JUSTICE M.DURAISWAMY

W.P.No.13213 of 2016 and
W.M.P.No.11582 of 2016

M/s.Leo Fasteners,
rep by its Managing Partner L.M.Shah
A-27/A, Industrial Estate,
Thattanchavady,
Pondicherry - 605 009. ... Petitioner

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

Petition filed under Article 226 of The Constitution of India praying to issue a writ of mandamus to direct the 1st respondent to release the attachment of the bank accounts of the petitioner and withdraw the garnishee notices issued to the customers of the petitioner and further restrain the 1st respondent from taking any other coercive steps for consequential recovery of the tax pending disposal of the appeal filed before the 2nd respondent in ITA No.088/CITA/PDY/15-16.

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

For Respondents: Mr.J.Narayanaswamy,
Standing Counsel

O R D E R

The petitioner has filed the above Writ Petition to issue writ of mandamus to direct the 1st respondent to release the attachment of the bank accounts of the petitioner and withdraw

the garnishee notices issued to the customers of the petitioner and further restrain the 1st respondent from taking any other coercive steps for consequential recovery of the tax pending disposal of the appeal filed before the 2nd respondent in ITA No.088/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 shall be raised and the garnishee notices issued to the customers of the petitioner shall be withdrawn.

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

Sd/-

सत्यमेव जयते
Assistant Registrar(CS II)

//True Copy//

Sub Assistant Registrar

To

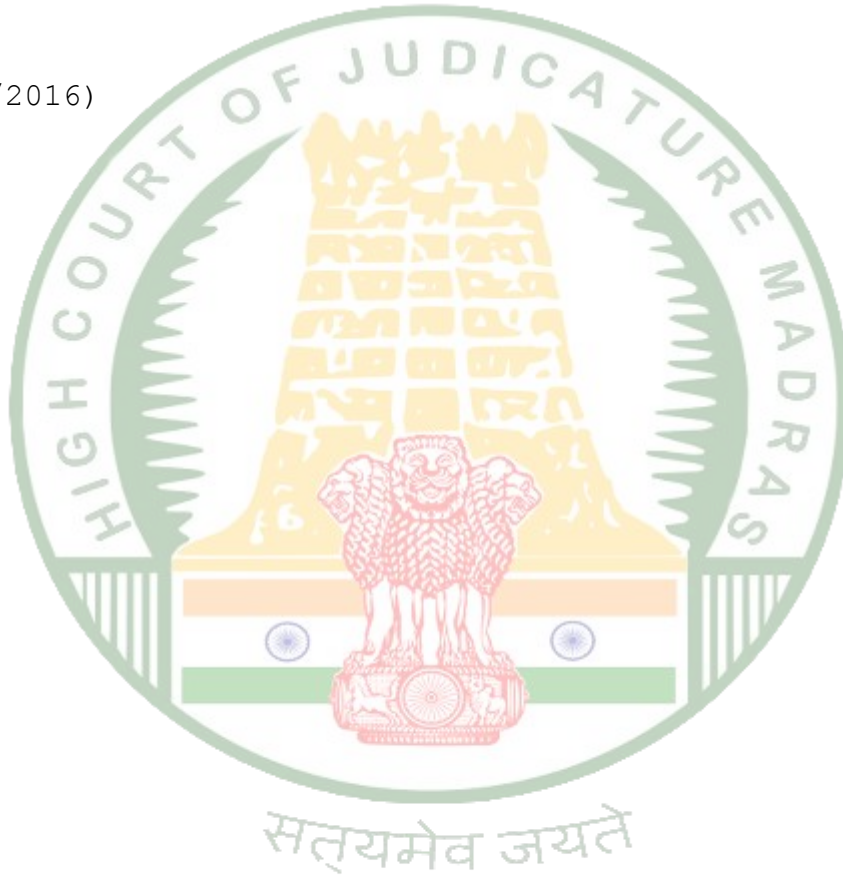
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No.121, Mahatma Gandhi Road,
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+1cc to M/SJ.Narayanasamy, Advocate, S.R.No.22266
+1cc to Mr.J.Sree vidya, Advocate, S.R.No.22296

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vd (CO)
srg (07/04/2016)



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