

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATE: 28.07.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.31379 of 2015 &
M.P.No.1 of 2015

Tvl.Omega Cables Ltd.,
Represented by its Authorized Signatory,
Plot Nos.16 & 17,
Ambattur Industrial Estate,
Chennai-600 058. ... Petitioner

Versus

- 1.The Assistant Commissioner (CT),
Pattaravakkam Assessment Circle,
No.5, 1st Floor, High Court Colony,
Villivakkam, Chennai-600 049.
- 2.The Assistant Commissioner (CT),
Ambattur Assessment Circle (CT),
No.5, 2nd Floor, High Court Colony,
Villivakkam, Chennai-600 049. .. Respondents

Prayer: This Writ Petition is filed under Article 226 of the Constitution of India, seeking for a Writ of Certiorari to call for the records of the first respondent in Notice of Attachment in Rc.816/96/A3, dated 14.09.2015 and quash the same as illegal and unconstitutional.

For Petitioner : No appearance

For Respondents : Mr.Manokaran Sundaram
Additional Government Pleader

O R D E R

Reference was made in the order sheet, from which, it is seen that the petitioner was not ready to get along with the matter. Even today, there is no representation for the petitioner. That apart, even notice was not ordered to the respondent in the instant case nor any interim order was granted.

2. The order impugned in this Writ Petition is a notice of attachment in respect of the sales tax arrears under the Tamil Nadu Value Added Tax Act, 2006 for the years 1996-96, 1996-97, 1997-98 and 1998-99.

3. The learned Additional Government Pleader appearing for the respondents submitted that Appeals were pending before the Appellate Authority which are all been dismissed for non-prosecution.

4. In the light of the same, at this juncture, this Court is not inclined to interfere with the impugned proceedings and accordingly, the Writ Petition fails and the same is dismissed. However, this will not prejudice the rights of the petitioner in approaching the Authorities as per the provisions of the Act. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CS II)

//True Copy//

Sub Assistant Registrar

r n s

To

1.The Assistant Commissioner (CT),
Pattaravakkam Assessment Circle,
No.5, 1st Floor, High Court Colony,
Villivakkam, Chennai-600 049.

2.The Assistant Commissioner (CT),
Ambattur Assessment Circle (CT),
No.5, 2nd Floor, High Court Colony,
Villivakkam, Chennai-600 049.

+1cc to the Special Government pleader Sr.43249

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srg 22/08/2016