

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08.02.2016

CORAM

THE HON'BLE Mr. JUSTICE M.DURAISWAMY

W.P.No.34485 of 2015

M/s.Wood 'n' Kraft,
rep by its Proprietrix,
337-338, Variety Hall Road,
Opp Central Bank of India,
Coimbatore - 641 001.

... Petitioner

Vs.

1. The Assistant Commissioner (Enforcement),
Coimbatore.
2. The Joint Commissioner (CT) (Enforcement),
Coimbatore.
3. The Assistant Commissioner (CT),
N.H.Road, Assessment Circle, Coimbatore.

... Respondents

Petition filed under Article 226 of The Constitution of India praying to issue a Writ of Mandamus to direct the 1st respondent to return the sales invoice, purchase invoice, bank statement and account books impounded from the business premises of the petitioner herein during the inspection conducted on 23.09.2015 by the 1st respondent herein.

For Petitioner : Mrs.Aparna Nandakumar
For Respondents : Mr.Kanmani Annamalai,
Addl 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 1st respondent to return the sales invoice, purchase invoice, bank statement and account books impounded from the business premises of the petitioner during the inspection conducted on 23.09.2015 by the 1st respondent.

2.The learned counsel appearing for the petitioner submitted that when the respondents conducted inspection on 23.09.2015, they impounded sales invoice, purchase invoice, bank statement and account books from the business premises without making available the copies of the same to the petitioner.

Further, the petitioner has stated that they are totally handicapped without any document in order to give proper explanation with factual basis.

3.Mr.Kanmani Annamalai, learned Additional Government Pleader (Tax) appearing for the respondents submitted that the petitioner may be directed to approach the respondents and the respondents may be directed to furnish xerox copies of the documents impounded from the business premises of the petitioner.

4.Having regard to the submissions made by the learned counsel on either side, I direct the respondents to furnish the xerox copies of the sales invoice, purchase invoice, bank statement and account books, which were impounded from the business premises of the petitioner during the inspection conducted on 23.09.2015 to the petitioner within two days from the date of receipt of a copy of this order. It is needless to say that after the completion of the adjudication, the respondents shall return the original documents to the petitioner.

5.With this observation, the Writ Petition is disposed of.
No costs.
va

s/d-
Assistant Registrar(CS-VII)

True Copy

Sub-Assistant Registrar

To

1. The Assistant Commissioner Enforcement, Coimbatore.
2. The Joint Commissioner (CT) (Enforcement), Coimbatore.
3. The Assistant Commissioner (CT), N.H.Road, Assessment Circle, Coimbatore.

+ 1 cc to M/s.Aparna Nandakumar, Advocate SR 7999

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