

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 17.08.2016

CORAM

THE HONOURABLE Mr. JUSTICE T.S.SIVAGNANAM

W.P.No.28500 of 2016

M/s Jannat Fabrics and Apparels Private Ltd.,
rep. by its Managing Director-D.Prem Aggarwal
Coimbatore District. .. Petitioner

..Vs..

- 1.The Assistant Commissioner (CT)
Tirupur Rural Circle
Tirupur, Coimbatore District.
 - 2.The Commercial Tax Officer (Enforcement)
Group-I, Tirupur,
Coimbatore District.
- .. Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Mandamus directing the first respondent to return an amount of Rs.1,30,01,628/- forcibly collected vide Cheque bearing Nos.002060/08.10.2015-Rs.37,14,751; 002061/08.10.2015 - Rs.37,14,751/-; 002062/15.11.2015-Rs.27,86,063/-; & 002063/ 15.11.2015-Rs.27,86,063/- drawn on Axis Bank, Court Street, Tirupur favouring first respondent from the petitioner at the time of inspection on 08.10.2015 by the officials of the 2nd respondent as per the representation dated 26.07.2016.

For Petitioner : Mrs.R.Hemalatha
For Respondents : Mr.K.Venkatesh
Government Advocate

O R D E R

Heard Mrs.R.Hemalatha, learned counsel for the petitioner and Mr.K.Venkatesh, learned Government Advocate accepting notice on behalf of the respondents. By consent, the writ petition itself is taken up for final disposal.

2.The petitioner seeks for a direction upon the first respondent to return the amount of Rs.1,30,01,628/-, forcibly collected vide Cheque bearing Nos.002060/08.10.2015-Rs.37,14,751; 002061/ 08.10.2015-Rs.37,14,751/-; 002062/15.11.2015-Rs.27,86,063/- and 002063/ 15.11.2015-Rs.27,86,063/- drawn on Axis Bank, Court Street, Tirupur favouring first respondent from the petitioner at the time of inspection on 08.10.2015 by the officials of the 2nd respondent as per the representation dated 26.07.2016.

3.It is stated that the cheques in question were collected by the Enforcement Wing officials and admittedly as on date the validity of the cheques has already lapsed. The further submission of the learned counsel for the petitioner is that till date the assessment proceedings have not been completed.

4.In the light of the above, as the Cheques having already been lapsed, the first respondent should not retain the same. Accordingly, there will be a direction to the first respondent to consider the petitioner's representation dated 26.07.2016, and return the cheques to the petitioner, within a period of two weeks from the date of receipt of a copy of this order.

The Writ Petition is disposed of accordingly. No costs.

s/d-
Assistant Registrar(CS-III)

True Copy

Sub-Assistant Registrar

rpa

To

1.The Assistant Commissioner (CT)
Tirupur Rural Circle
Tirupur, Coimbatore District.

2.The Commercial Tax Officer (Enforcement)
Group-I, Tirupur,
Coimbatore District.

+1 CC to Govt., Pleader, in SR.No.46892
+1 CC to Mrs. R. Hemalatha, in SR.No.47083

W.P.No.28500 of 2016

LRS (CO)
MD : 07.09.2016