

In the High Court of Judicature at Madras

Dated : 18.8.2016

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

Writ Petition No.28782 of 2016 & WMP.No.24825 of 2016

Tvl.SGS Detergents Pvt. Ltd. rep.
by its Managing Director
Mr.S.G.Sekar

...Petitioner

Vs

1.The Assistant Commissioner (CT),
Thiruverkadu Assessment Circle,
Kolathur, Chennai-99.

2.The Branch Manager, Tamil Nadu
Mercantile Bank, Purasaiwakkam,
Chennai.

...Respondents

PETITION under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorari to call for the records on the files of the first respondent attachment proceedings in Form U dated 27.7.2016 and quash the same as being invalid and violated the principles of natural justice and also law laid down by the Honourable Court.

For Petitioner :

Mr.D.Vijayakumar

For Respondent-1 :

Mrs.Vasudha Thiagarajan, AGP

ORDER

Mrs.Vasudha Thiagarajan, learned Additional Government Pleader accepts notice for the first respondent. Heard both. In view of the order this

Court proposes to pass in this writ petition, notice to the second respondent is dispensed with and the writ petition itself is taken up for final disposal

2. The petitioner has challenged the order of attachment dated 27.7.2016 passed by the first respondent, as the petitioner has not paid the tax payable under the provisions of the Central Sales Tax Act, 1959 for the year 2014-15.

3. This is the second time the petitioner is before this Court for an identical relief. Earlier, the petitioner filed a writ petition in W.P.No.7963 of 2016 challenging the proceedings dated 13.1.2016 and seeking a direction to the first respondent to grant sufficient time to produce C-Declaration Forms. The said writ petition was disposed of on 3.3.2016 granting four weeks' time to the petitioner to produce C-Declaration Forms. In spite of such a direction being issued, the petitioner was unable to produce C-Declaration Forms for the entire turnover and whatever forms were produced, they were given credit to. However, for the turnover of Rs.1,02,24,643/-, the petitioner is unable to produce C-Declaration Forms.

4. Learned counsel for the petitioner submits that the petitioner has got C-Declaration Forms to the tune of Rs.35 lakhs and that the petitioner may be permitted to produce the same before the first respondent and for the remaining amount, the petitioner seeks at least six months' time, since the other State dealers have addressed letters to the petitioner agreeing to send C-Declaration Forms at the earliest.

5. Considering the facts and circumstances of the case, the writ petition is disposed of in the following terms :

"(i) The petitioner is directed to produce C-Declaration Forms, which are available with them before the first respondent within two weeks from the date of receipt of a copy of this order and also furnish a bank guarantee to the tune of Rs.4,00,000/- (Rupees four lakhs only) and keep the bank guarantee alive till the entire C-Declaration Forms are produced by the petitioner.

(ii) In order to ensure that the petitioner produces the balance C-Declaration Forms also at the earliest, the petitioner is granted eight weeks' time to produce the balance C-Declaration Forms.

(iii) Subject to the production of the C-Forms for the amount of Rs.35 lakhs and furnishing a bank guarantee to the tune of Rs.4 lakhs, the impugned order of attachment shall be raised and

(iv) It is made clear that in the event of failure to comply with any one of the above conditions, the first respondent is at liberty to proceed further in accordance with law."

No costs. Consequently, the above WMP is closed.

18.8.2016

Internet : Yes

RS

T.S.SIVAGNANAM,J
RS

To

- 1.The Assistant Commissioner (CT), Thiruverkadu Assessment Circle,
Kolathur, Chennai-99.
- 2.The Branch Manager, Tamil Nadu Mercantile Bank, Purasaiwakkam,
Chennai.

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