

In the High Court of Judicature at Madras

Dated : 23.9.2016

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

Writ Petition No.32638 of 2016 &
WMP.Nos.28276 & 28277 of 2016

M/s.Arvind Remedies Limited,
rep.by its Managing Director
Dr.B.Arvind Shah

...Petitioner

Vs

1.The Assistant Commissioner (CT),
Vepery Assessment Circle,
Chennai-6.

2.The Branch Manager, City Union
Bank Ltd., Tiruvallur-1.

...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 file of the first respondent in his impugned notice issued to the second respondent bank in R.C.No.863/2015/A3 dated 29.8.2016 for the attachment of the bank account of the petitioner and quash the same as illegal and against the provisions of the Act.

For Petitioner :
For Respondent :

Mr.S.Rajasekar
Mr.S.Kanmani Annamalai, AGP

ORDER

Heard both. By consent, the writ petition itself is taken up for final disposal.

(2)

T.S.SIVAGNANAM,J

RS

2. The petitioner has challenged a notice dated 29.8.2016, which is a notice in Form U for recovery of arrears of tax for the assessment years 2014-15 and 2015-16.

3. On instructions, the learned Additional Government Pleader would submit that the year, for which, arrear is due, has been wrongly mentioned and that however, this may not vitiate the impugned proceedings.

4. The said submission made by the learned Additional Government Pleader cannot at all be accepted, since the arrears have to be arrived at based on the assessment made for the relevant assessment years. Further, if there is any mistake in the order, it will have an impact on the validity of the notice.

5. Accordingly, the writ petition is allowed and the impugned order is set aside. The order attaching the bank account of the petitioner is lifted. It is always open to the first respondent to proceed further in accordance with law. No costs. Consequently, the above WMPs are closed.

23.9.2016

Internet : Yes

To

1.The Assistant Commissioner (CT), Vepery Assessment Circle, Chennai-6.

2.The Branch Manager, City Union Bank Ltd., Tiruvallur-1.

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