

In the High Court of Judicature at Madras

Dated : 23.9.2016

Coram :

The Honourable Mr. Justice T.S.SIVAGNANAM

Writ Petition No.33259 of 2016 & WMP.Nos.28740 & 28741 of 2016

M/s.KLN Automobile Private Ltd.,
rep.by its Managing Director
L.Chandrasekar

...Petitioner

Vs

1.The Assistant Commissioner (CT),
(FAC), NSC Bose Road Assessment
Circle, Chennai-1.48/39, Rajaji Salai.

2.The Branch Manager, Karur Vysya
Bank Ltd., Chennai-40.
Anna Nagar Branch, Chennai-40.

...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 TIN :
33410220735/2016-17/A3 dated 12.9.2016 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 : Mr.S.Rajasekar

For Respondent : Mr.S.Kanmani Annamalai,
AGP for R1

सत्यमेव जयते
ORDER

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

2.In this writ petition, the petitioner, who is a dealer on
the file of the first respondent, had challenged the impugned
notice dated 12.9.2016 attaching the petitioner's bank account
for the alleged payment towards arrears of entry tax.

3The matter was passed over to ascertain as to whether the
procedure, required to be followed as contemplated under Section

10(4) of the Tamil Nadu Tax on Entry of Motor Vehicles into Local Areas Tax Act, 1990 read with Rule 5 of the Rules framed thereunder, has been followed and as to whether Form III notice was issued prior to impugned attachment notice.

4.The learned Additional Government Pleader, on verification from the first respondent, submits that no such Form III notice was issued.

5.This is sufficient to hold that the impugned attachment notice is not in accordance with law.

6. Accordingly, the writ petition is allowed and the impugned notice is set aside. It is always open to the first respondent to proceed further in accordance with law. No costs. Consequently, the above WMPs are closed.

Sd/-
Assistant Registrar(CS VI)

//True Copy//

Sub Assistant Registrar

To

1.The Asst. Commr., (CT), (FAC), NSC Bose Road Assessment Circle, Ch-1.

2.The Branch Manager, KVB Ltd.,
Chennai-40.

+lcc to MS.R.Hemalatha, Advocate Sr.54998

+lcc to the Government Pleader Sr.54512

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of 2016

pvs[co]
srg 22/10/2016