

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 04.10.2016

CORAM

THE HONOURABLE Mr. JUSTICE T.S.SIVAGNANAM

W.P.No.34362 of 2016 &
WMP Nos.29619 to 29621 of 2016

M/s Shree Saasthaa Grinderss
rep. by its Proprietrix-M.Raja .. Petitioner

..Vs..

1.The Assistant Commissioner (CT)
Thudiyalur Assessment Circle
Coimbatore, Coimbatore District.

2.The Assistant Commissioner
Aruppukottai
Virudhunagar District.

3.The Branch Manager
Axis Bank
NO.1619-A, Cheran Plaza
Trichy Road,
Coimbatore, Coimbatore District.

.. Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorarified mandamus to call for the records on the file of the second respondent in its impugned proceedings made in ROC No.1340/15 dated 08.12.2015, quash the same and further direct the second respondent to issue appropriate instructions to the third respondent Bank for lifting the attachment of the Bank Account of the petitioner in pursuance of the impugned notice issued in Form U [Notice for recovery of money due] dated 31.08.2016.

For Petitioner : Mr.S.Rajasekar

For Respondents: Mr.S.Kanmani Annamalai -R1 & R2
Additional Government Pleader

O R D E R

Heard Mr.S.Rajasekar, learned counsel for the petitioner and Mr.S.Kanmani Annamalai, learned Additional Government Pleader accepting notice on behalf of the respondents 1 & 2. By consent, the Writ Petition itself is taken up for disposal.

2.The petitioner has come forward with this Writ Petition challenging the proceedings of the second respondent 08.12.2015, by which the second respondent has completed the assessment and demanded tax.

3.The petitioner's case is that he has opened a Branch at Coimbatore and taken a fresh registration at Coimbatore and all the transactions have been reflected in the returns filed by them before the first respondent and the taxes have been paid. Further more, the petitioner has produced a 'no due certificate' issued by the first respondent dated 20.09.2016. In the light of the stand taken by the petitioner, this Court passed an order dated 29.09.2016, to the following effect:

"Mr.S.Kanmani Annamalai, learned Additional Government Pleader, shall ascertain from the first respondent as to whether the transactions done by the petitioner have been reported to his Assessing Officer and secondly, shall ascertain as to such of the Revision Petition filed by the petitioner before the Joint Commissioner (CT), Tirunelveli Division, against the order dated 08.12.2015.

List on 04.10.2016, at the end of the Motion List. "

4.Today, the learned Additional Government Pleader reports that the petitioner has reported the entire turnover to his Assessing Officer and the Revision Petition is pending before the Joint Commissioner, Tirunelveli.

5.In the light of the above, the Joint Commissioner, Tirunelveli is directed to proceed further in accordance with law and on account of the reasons recorded above, the impugned proceedings dated 08.12.2015, attaching the petitioner's Bank Account at the instance of the second respondent shall stand lifted.

The Writ Petition is disposed of on the above terms. Consequently, connected miscellaneous petitions are closed. No costs.

Sd/-
Assistant Registrar(CS V)

//True Copy//

Sub Assistant Registrar

To

1.The Assistant Commissioner (CT)
Thudiyalur Assessment Circle
Coimbatore, Coimbatore District.

2.The Assistant Commissioner
Aruppukottai
Virudhunagar District.

Copy to

The Joint Commissioner (Commercial Taxes)
Tirunelveli Division.

+1cc to Mr.R.Hemalatha, Advocate sr.57056

W.P.No.34362 of 2016

mg[co]
srg 05/10/2016

सत्यमेव जयते
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