IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09.11.2016

CORAM:

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.38649 of 2016
and W.M.P.No.33108 of 2016

Tvl.SGS Products,
Rep. by its Proprietor Mr.S.G.Sekar,
No.213, Rajiv Nagar,
Vanagaram, Chennai - 77. ... Petitioner

vs.

1.The Assistant Commissioner (CT),
Vanagaram Assessment Circle,
No.176B, MTH Road,
Villivakkam, Chennai - 49.

2.The Branch Manager,
Tamil nadu Mercantile Bank,
Chennai Purasawalkam Branch,
Palace Regency,
80-93 Purusawalkam High Road,
Purasawalkam, Chennai. ... Respondents

Petition filed under Article 226 of The Constitution of India praying to issue a writ of Certiorari, calling for the records on the file of the first respondent in TIN/33441344124/2015-16 dated 30.09.2016 and quash the same being invalid and violated the principles of natural justice and also law laid down by this Court.

For Petitioner : Mr.D.Vijayakumar
For Respondents : Mr.S.Kanmani Annamalai
Additional Government Pleader

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ORDER

Heard Mr.D.Vijayakumar, learned counsel appearing for the petitioner and Mr.S.Kanmani Annamalai, learned Additional Government Pleader appearing for the respondents. By consent, the writ petition is taken up for final disposal.

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2.The petitioner challenges the notice of attachment on the petitioner's bank account for recovery of the arrears of Tamil Nadu Value Added Tax and the Central Sales Act to the tune of Rs.8,70,526/-.

3.When the case came up for admission before this Court on 04.11.2016, taking note of the conduct of the dealer, this Court directed that the petitioner should show his bonafide by effecting payment of Rs.1,75,000/- on or before 07.11.2016. It appears that for reasons beyond the control of the petitioner, the amount could not be paid on or before 07.11.2016, but it has been paid on 08.11.2016 by way of Demand Draft which has been accepted by the Assessing Officer. Now, the petitioner request some more time to clear the balance.

4.Considering the hard facts and without this order being treated as precedent, the petitioner is permitted to pay the remaining total tax due in equal monthly installments of Rs.1,50,000/- per month. First of such payment shall be effected on or before 30.11.2016 and the remaining payment shall be done on or before 30th of the succeeding English Calendar month. If the petitioner defaults in payment of any one of the installment, the benefit of this order will not enure to the petitioner and the writ petition will stand automatically dismissed and it is open to the respondents to initiate recovery proceedings. With regard to the claim of interest is concerned, it is open to the respondents to initiate appropriate proceedings in accordance with law with liberty to the petitioner to challenge the same.

5.In the light of the above direction, the first respondent is directed to forthwith lift the attachment on the petitioner's bank account. Accordingly, the writ petition is disposed of. No costs. Consequently, connected miscellaneous petition is closed.

सत्यमेव जयते

Sd/-
Assistant Registrar

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//True Copy//

Sub Assistant Registrar

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To

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Chennai Purasawalkam Branch,
Palace Regency,
80-93 Purusawalkam High Road,
Purasawalkam, Chennai.

+1cc to Mr.D. Vijayakumar, Advocate, S.R.No.64252
+1cc to the Government Pleader, S.R.No.64331

ak (CO)
md (10/11/2016)

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