In the High Court of Judicature at Madras

Dated : 24.11.2016

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

Writ Petition No.41260 of 2016

M/s.South India Electricals,
rep.by its Proprietor, Chennai-1. ...Petitioner

Vs

1.The Joint Commissioner (CT),
Chennai (North) (in-charge),
Greams Road, Chennai-6.

2.The Assistant Commissioner (CT),
Kothawalchavadi Assessment
Circle, Chennai-1. ...Respondents

PETITION under Article 226 of The Constitution of India praying for the issuance of a Writ of Mandamus directing the second respondent to release and lift the bank attachment notice in TIN No.33210182142/2013-14 dated 14.7.2016 as the entire arrears of tax are recovered from the bank and allow the petitioner to operate the bank account.

For Petitioner : Mr.C.Bakthasiromani
For Respondents : Mr.S.Kanmani Annamalai, AGP

ORDER

Mr.S.Kanmani Annamalai, learned Additional Government Pleader accepts notice for the respondents. Heard both. By consent, the writ petition itself is taken up for final disposal.

2. The petitioner is a registered dealer on the file of the second respondent under the provisions of the Tamil Nadu Value Added Tax Act, 2006, dealing in electrical goods and carrying on business at No.103, Govindappa Naicken Street, Chennai-1.

3. The petitioner's grievance is that the bank account of the petitioner has been attached, when the revision petition against the order of attachment dated 28.3.2016 is pending before the first respondent.

4. It is submitted by the learned counsel for the petitioner that the Revisional Authority does not entertain the interim application and the revision petition itself is entertained. However, the revision petition has not yet been disposed and is pending before the first respondent since May 2016. While so, in July 2016, the second respondent attached the petitioner's bank account and recovered the entire tax of Rs.9,63,826/-. It is the further grievance of the petitioner that though the entire amount has been recovered, the second respondent has not lifted the bank attachment even till date, as a result of which, the petitioner is unable to carry on any business since July 2016.

5. Considering the fact that the entire tax amount for the relevant year i.e. 2013-14 has been recovered pursuant to the bank attachment, the second respondent should lift the attachment and the same cannot continue for ever. It is not known as to what is the normal time frame, within which, the revision petitions are being disposed of. However, if there is a delay in

disposing of the revision petitions, the Revisional Authority is empowered to entertain an interim application, so as to consider the case of the petitioner as to whether any interim protection can be granted or not. Further, in this case, this issue does not arise since the entire tax has been recovered pursuant to the bank attachment.

6. Accordingly, the writ petition is disposed of with the following directions :

> *(i) As the entire tax amount has been recovered from the petitioner pursuant to the attachment made on the petitioner's bank account in July 2016, the second respondent is directed to intimate the petitioner's banker to lift the attachment; and*
>
> *(ii) The first respondent is directed to consider the petitioner's revision petition filed on 9.5.2016 against the order of assessment dated 28.3.2016 and pass orders on merits and in accordance with law, as expeditiously as possible and preferably within a period of eight weeks from the date of receipt of a copy of this order, after affording an opportunity of personal hearing to the petitioner.*

No costs.

24.11.2016

Internet : Yes

Rs

T.S.SIVAGNANAM,J

RS

To
1.The Joint Commissioner (CT), Chennai (North) (in-charge), Greams Road, Chennai-6.
2.The Assistant Commissioner (CT), Kothawalchavadi Assessment Circle, Chennai-1.

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