

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED 02.12.2016

CORAM

THE HONOURABLE Mr.JUSTICE T.S.SIVAGNANAM

WP.No.42304/2016 & WMP.Nos.36206 & 36207/2016

M/s.Sri Thirumalai Electronics
Pvt Ltd., rep.by its Managing
Director, Bangalore By Pass Road
SF No.357 & 358, Hosur,
Krishnagiri 635109.

Vs

..

Petitioner

1.The Assistant Commissioner [CT]
Hosur [South] Assessment Circle
Hosur.

2.The Bank Manager
Indian Overseas Bank, Hosur.

..

Respondents

Writ petition filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorarified mandamus calling for the records of the 1st respondent in his proceedings in TIN No.33263360271/PAN AACCS9431J, quash the Bank Attachment Notice dated 11.07.2016 issued by the 1st respondent to the 2nd respondent and further, direct the 1st respondent to consider the C declaration forms filed under Letter dated 07.01.2003 and pass a revised order of assessment for the assessment year CST 1992-93.

For Petitioner : Mr.P.V.Sudhakar
For Respondents : Mr.S.Kanmani Annamalai, AGP

ORDER

Heard Mr.P.V.Sudhakar, learned counsel appearing for the petitioner and Mr.S.Kanmani Annamalai, learned Additional Government Pleader appearing on behalf of the respondents and with the consent on either side, the writ petition is taken up for final disposal.

2 The petitioner has filed the present writ petition seeking quashment of the order of the 1st respondent dated 11.07.2016 with a prayer to direct the 1st respondent to consider the C Declaration forms filed under letter dated 07.01.2003 and to pass a revised order of assessment for the Assessment Year 1992-93.

3 The petitioner's case is that though after the assessment was completed on 12.12.2002, the petitioner has sent a letter on 07.01.2003, enclosing Form "C" declarations and without considering the same, the petitioner's Bank Account has been attached.

4 The learned Additional Government Pleader, on instructions from the respondents, submits that the respondents are ready and willing to consider the "C" Forms filed by the petitioner.

5 In the light of the same, there will be a direction to the 1st respondent to consider the "C" Forms ; verify its genuineness and if the same are acceptable, appropriate credit shall be given to those Forms and concessional rate of tax shall be extended to the petitioner. The above exercise shall be carried out within a period of one week from the date of receipt of a copy of this order and till then, the attachment of the petitioner's Bank Account shall continue ; but no further withdrawal of any money from the Bank Account shall be made.

6 The writ petition stands disposed of with the above direction. No costs. Consequently, the connected miscellaneous petitions are closed.

02.12.2016

NOTE: Issue order copy on 05.12.2016.

AP

T.S.SIVAGNANAM, J.
AP

To

1.The Assistant Commissioner [CT]
Hosur [South] Assessment Circle
Hosur.

2.The Bank Manager
Indian Overseas Bank, Hosur.

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