

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 29.12.2016

CORAM

THE HONOURABLE MR. JUSTICE S.VAIDYANATHAN

Writ Petition No.44793 of 2016
and
W.M.P.Nos.38628 and 38629 of 2016

Tvl.KLT Automotive and Tabular Products Ltd.,
represented by its Authorised Signatory,
Mr.Jeetendra Bhalchandra Patkar
B-9, Sidco Industrial Estate, Sipcot PO,
Hosur-635 126

... Petitioner

Vs.

1. The Assistant Commissioner(CT),
Hosur (North) Assessment Circle,
Hosur.

2. The Branch Manager,
HDFC Bank,
Fort-Nanik Motwanimarg Branch,
Fort Mumbai - 400 001

.... Respondents

Writ Petition has been filed under Article 226 of the Constitution of India, praying for a Writ of Certiorari to call for the records on the file of the first respondent in TIN/CST. No.333133322462- notice of attachment in Form U dated 15.12.2016 on the 2nd respondent and quash the same as being without jurisdiction and authority of law and contrary to the principles of natural justice.

For Petitioner : Mr.R.Senniappan

For Respondents : Mr.Kanmani Annamalai
Additional Government Pleader
for R1

ORDER

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

2. Seeking to quash the notice of the 1st respondent dated 15.12.2016, the petitioner has filed this writ petition.

3. The case of the petitioner is that it is the manufacturer of chassis frame assembles and mild steel tubes for automobiles Company and having three manufacturing plants and two depots all over India. The petitioner is registered as a dealer under the TNVAT Act, 2006, as well as CST Act, 1956 since 2006 onwards at Hosur and the petitioner is promptly filing monthly return in Form-I every month with payment of tax due without any default till hitherto. Due to unavoidable financial crisis in the month of February, 2016, the petitioner could not mobilize the funds for payment of tax for the month of March, 2016, for the reason that there was delay in payment by the buyers who were also similarly placed under financial crisis. Therefore, the petitioner made a request to the 1st respondent on 28.04.2016 to grant reasonable time for payment of the entire tax amount in equal monthly instalments. But all of a sudden, the petitioner was informed by the 2nd respondent Bank that his bank account was attached by the 1st respondent by way of issuing attachment notice dated 15.12.2016 without even marking a copy of such attachment notice to the petitioner. Hence, the petitioner has come forward to file this writ petition.

4. Even though the petitioner has challenged the notice of the 1st respondent dated 15.12.2016, he submitted that he is willing to pay the entire amount in instalments.

5. Learned Additional Government Pleader appearing for the 1st respondent submitted that the 1st respondent has no objection in receiving the amount in instalments but in order to prove their bonafide, substantial amount has to be paid.

6. Learned counsel for the petitioner submitted that the petitioner agreed to pay a substantial amount of Rs.50 lakhs in two instalments commencing from January, 2017, apart from paying the remaining amount together with interest in thirteen equal monthly instalments commencing from March, 2017.

7. Taking note of the submissions made by both parties, this Court directs the petitioner to pay a sum of Rs.25,00,000/- (Rupees Twenty Five Lakhs only) on or before 28.01.2017 and the second instalment of Rs.25,00,000/- (Rupees Twenty Five Lakhs only) on or before 28.02.2017. The remaining amount shall be paid in twelve equal monthly instalments from March, 2017 onwards before the last working day of every month and the interest amount shall be paid as the fifteenth instalment on or before 28.03.2018. If the petitioner fails to pay any one of the instalments within the time stipulated supra, the original order impugned will revive and it is open to the respondents to proceed against the petitioner in accordance with law. On payment of first instalment of Rs.25,00,000/- (Rupees Twenty Five Lakhs only), the attachment shall be lifted.

8. With the above direction, the writ petition is disposed of accordingly. No costs. Consequently, the connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS II)

//True Copy//

Sub Assistant Registrar

vsi

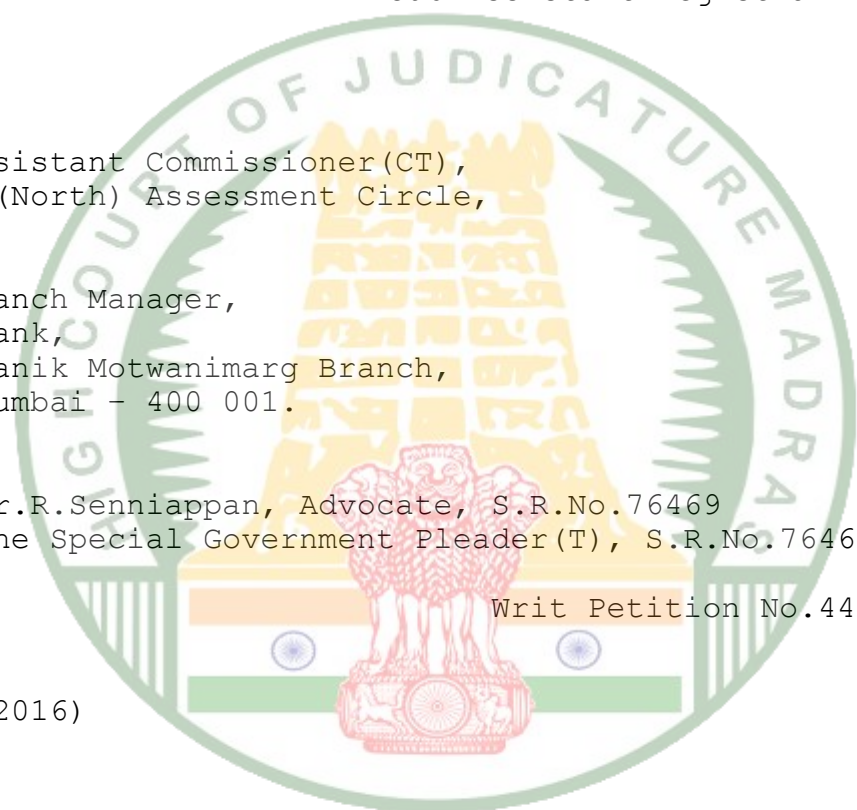
To

1. The Assistant Commissioner(CT),
Hosur (North) Assessment Circle,
Hosur.
2. The Branch Manager,
HDFC Bank,
Fort-Nanik Motwanimarg Branch,
Fort Mumbai - 400 001.

+1cc to Mr.R.Senniappan, Advocate, S.R.No.76469
+1cc to the Special Government Pleader(T), S.R.No.76464

Writ Petition No.44793 of 2016

SKV(CO)
CA(30/12/2016)

The seal of the Madras High Court is a circular emblem. It features a central yellow temple gopuram (tower) with a red lion capital on top. Below the gopuram is a red lion capital with a wheel. The entire emblem is set against a background of a green and white striped banner. The words "HONORABLE COURT OF JUDICATURE MADRAS" are written in a circular path around the central emblem. Below the seal, the Sanskrit motto "सत्यमेव जयते" (Satyameva Jayate) is written in Devanagari script.

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