

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17.02.2016

CORAM

THE HON'BLE Mr. JUSTICE M.DURAISWAMY

W.P.No.4870 of 2016 and
W.M.P.Nos.4231 & 4232 of 2016

Durr India Private Limited
rep by its Director S.Ananda Krishnan,
471, Anna Salai, Nandanam,
Chennai - 600 035. ... Petitioner

Vs.

- 1.The Assistant Commissioner (CT),
Alwarpet Assessment Circle,
No.46, Greenways Road,
Taluk Office Building,
R.A.Puram, Chennai - 28.
- 2.The Branch Manager,
Deutsche Bank, Chennai - 6. ... Respondents

Petition filed under Article 226 of The Constitution of India praying to issue a writ of certiorari to call for the records on the files of the 1st respondent herein in Pd1.1/2016/A3 dated 01.02.2016 along with Form U dated 01.02.2016 and to quash the same.

For Petitioner : Mr.N.Inbarajan
For Respondents: Mr.Kanmani Annamalai,
Additional Government Pleader (Tax)

सत्यमेव जयते
O R D E R

The petitioner has filed the above Writ Petition to issue a writ of certiorari to call for the records on the files of the 1st respondent herein in Pd1.1/2016/A3 dated 01.02.2016 along with Form U dated 01.02.2016 and to quash the same.

2.It is the case of the petitioner that the 1st respondent has not taken into consideration the 'C' Forms available with the petitioner. Further, the petitioner has stated that the petitioner is having the 'C' Forms and they would submit it before the 1st respondent if an opportunity is given to them.

3.Mr.Kanmani Annamalai, learned Additional Government Pleader (Tax) taking notice for the respondent submitted that the 1st respondent may be directed to consider the 'C' Forms and decide the matter afresh.

4.Having regard to the submissions made by the learned counsel on either side, I am of the view that since the 1st respondent has passed the impugned order without considering the 'C' Forms, the petitioner should be given an opportunity to produce the 'C' Forms and in that event, the 1st respondent should decide the matter afresh, after considering the 'C' Forms. Accordingly, the impugned order dated 01.02.2016 is set aside and the matter is remanded back to the 1st respondent for fresh consideration. The 1st respondent is directed to consider the 'C' Forms produced by the petitioner and decide the matter afresh, after giving an opportunity of hearing to the petitioner. Since the impugned order dated 01.02.2016 has been set aside, the attachment of the bank accounts by the respondents shall stand vacated.

5.With this observation, the Writ Petition is allowed. No costs. Consequently, the connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS VI)

//True Copy//

Sub Assistant Registrar

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To

1.The Assistant Commissioner (CT),
Alwarpet Assessment Circle,
No.46, Greenways Road,
Taluk Office Building,
R.A.Puram, Chennai - 28.

2.The Branch Manager,
Deutsche Bank, Chennai - 6.

+ 1 cc to MR.N.Inbarajan, Advocate SR.9907

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TEJ(CO)
Eu 18.02.16