

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23.02.2016

CORAM

THE HONOURABLE Mr. JUSTICE M.DURAI SWAMY

W.P.No.6498 of 2016

Sri Vigneswara Granites

Rep. by its Partner N.Selvaraj No.3/1087

Coimbatore-Salem Bye pass Road

Velayuthampalayam

Avinashi-641 654

Tirupur District

... Petitioner

v.

1 The Joint Commissioner (Enforcement)

C.T.Building

Dr. Balasundaram Road

Coimbatore-18

2 The Assistant Commissioner (CT)

Tirupur (Rural) Assessment Circle

Kumaran Road

Tirupur-641 601

... Respondents

Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Mandamus directing the 1st respondent to arrange to return back the cheque Nos.000401, 000402, 000404 and 000405 dated 26.2.2016, 10.4.2016, 26.5.2016 and 10.7.2016 respectively for a value of each cheque Rs.15,00,000/- totaling to Rs.60 00 000/- issued on HDFC Bank , Avinashi collected on the spot on 02.02.2016 as being contrary to the principle laid down by this Honourable Court in the judgment reported in (1992) 87 STC 513 (Hotel Blue Nile Vs.State of Tamil Nadu & Others).

For Petitioner : Mr.R.Senniappan

For Respondent : Mr.V.Haribabu
Addl. Govt. Pleader

ORDER

The petitioner has filed the above writ petition to issue a Writ of Mandamus to direct the first respondent to return the cheques dated 26.2.2016, 10.4.2016, 26.5.2016 and 10.7.2016 for a total value of Rs.60,00,000/- (Rupees sixty lakhs only) obtained from the petitioner.

2. Mr.R.Senniappan, learned counsel appearing for the petitioner, submitted that the first respondent had obtained four cheques for a total amount of Rs.60,00,000/- (Rupees sixty lakhs only) even without passing an order of assessment with valid demand.

3. Mr.V.Haribabu, learned Additional Government Pleader, takes notice for the respondents and submitted that since the cheques were obtained by the first respondent even without assessment order and valid demand, the first respondent may be directed to return the cheques to the petitioner.

4. This court also, in similar circumstances in W.P.No.1139 of 2015, by order dated 25.01.2016, directed the respondents to return the cheque.

5. Following the said order, I direct the first respondent to return the above said four cheques obtained from the petitioner, within a period of three days, from the date of receipt of a copy of this order.

With this observation, this writ petition is disposed of.
No costs.

Sd/-
Assistant Registrar(V)

//True Copy//

Sub Assistant Registrar

Rj

To

- 1 The Joint Commissioner (Enforcement)
C.T.Building
Dr. Balasundaram Road
Coimbatore-18
- 2 The Assistant Commissioner (CT)
Tirupur (Rural) Assessment Circle
Kumaran Road
Tirupur-641 601

+1cc to Mr.R. Senniappan, Advocate, S.R.No.11002
+1cc to the Government Pleader, S.R.No.11236

GJ(CO)
EU(24/02/2015)